

STATE OF UTAH

Comprehensive Annual Financial Report



FOR THE FISCAL YEAR ENDED JUNE 30, 2000



STATE OF UTAH
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000

CONSTITUTIONAL OFFICERS OF THE STATE OF UTAH

Michael O. Leavitt.....	Governor
Olene S. Walker	Lt. Governor
Auston G. Johnson, CPA.....	State Auditor
Edward T. Alter, CPA	State Treasurer
Jan Graham.....	Attorney General
Lyle W. Hillyard.....	President of the Senate
Martin R. Stephens	Speaker of the House
Richard C. Howe	Chief Justice, Supreme Court

OTHER STATE OFFICIALS

Raylene G. Ireland.....	Executive Director, Dept. of Administrative Services
Kim S. Thorne, CPA	Director, Division of Finance
Lynne N. Ward, CPA	Director, Office of Planning and Budget
John E. Massey.....	Legislative Fiscal Analyst
Wayne L. Welsh, CPA	Legislative Auditor General
Richard V. Strong.....	Director, Legislative Research and General Counsel

ACKNOWLEDGMENTS

Report prepared by:

Division of Finance, Accounting Standards and Financial Reporting Section

Lynn H. Vellinga, CPA

Eugene F. Baird

Lynn G. Bodrero, CPA

David N. Byg

Katherine G. Havell

Marcie Handy, CPA

Lynda B. McLane, CPA

Deborah S. Memmott

Ellen D. Morris

Dan D. Olsen, CPA

David H. Pierce, CPA

Allen H. Rollo

Special appreciation is given to all of the budget and accounting officers throughout the State whose extra time and effort made this report possible.



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FOR THE FISCAL YEAR ENDED JUNE 30, 2000

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STATE OF UTAH

GENERAL FUND

The General Fund

is maintained to account for all the governmental financial resources and transactions not accounted for in another fund.

STATE OF UTAH

COMPARATIVE BALANCE SHEET GENERAL FUND

June 30, 2000 and 1999

(Expressed in Thousands)

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Assets		
Cash and Cash Equivalents	\$ 187,595	\$ 93,666
Investments	202,772	194,952
Receivables:		
Accounts	245,512	233,290
Notes/Mortgages	191,706	181,023
Accrued Interest	1,758	1,902
Designated Accrued Taxes	179,191	172,229
Due From Other Funds	31,669	23,838
Advances to Other Funds	28,630	30,548
Inventories	702	740
Total Assets	<u>\$ 1,069,535</u>	<u>\$ 932,188</u>
Liabilities and Fund Balance		
Liabilities:		
Vouchers Payable	\$ 142,782	\$ 155,995
Accrued Liabilities	52,183	44,559
Due to Other Funds	10,611	14,181
Due to Component Units	75	—
Deferred Revenue	26,607	16,608
Leave/Postemployment Benefits	190,318	175,577
Total Liabilities	<u>422,576</u>	<u>406,920</u>
Fund Balance:		
Reserved:		
Reserved for Nonlapsing Appropriations	64,853	64,382
Reserved for Loan Programs	260,931	241,537
Reserved by Statute for Other Programs	108,947	79,184
Reserved for Advances to Other Funds	28,630	30,548
Total Reserved	<u>463,361</u>	<u>415,651</u>
Unreserved Designated:		
Designated for Future Appropriations	48,498	14,614
Designated Budget/Revenue Deficit Account	109,724	94,722
Total Unreserved Designated	<u>158,222</u>	<u>109,336</u>
Unreserved Undesignated	<u>25,376</u>	<u>281</u>
Total Fund Balance	<u>646,959</u>	<u>525,268</u>
Total Liabilities and Fund Balance	<u>\$ 1,069,535</u>	<u>\$ 932,188</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GENERAL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Revenues:		
Unrestricted:		
Sales Tax	\$ 1,369,151	\$ 1,315,953
Licenses, Permits, and Fees	16,738	16,328
Investment Income	19,075	14,451
Miscellaneous Taxes and Other	<u>211,809</u>	<u>140,766</u>
Total Unrestricted	<u>1,616,773</u>	<u>1,487,498</u>
Restricted:		
Restricted Sales Tax	9,798	8,655
Federal Contracts and Grants	1,127,858	1,094,490
Departmental Collections	164,790	159,462
Federal Mineral Lease	34,957	28,962
Investment Income	16,525	14,515
Restricted Taxes	4,504	(11,799)
Miscellaneous	<u>85,202</u>	<u>44,228</u>
Total Restricted	<u>1,443,634</u>	<u>1,338,513</u>
Total Revenues	<u>3,060,407</u>	<u>2,826,011</u>
Expenditures:		
Current:		
General Government	245,940	249,337
Human Services	340,466	324,758
Corrections	175,198	154,725
Health and Environmental Quality	985,888	926,002
Higher Education	31,280	28,693
Natural Resources	97,586	90,794
Business, Labor, and Agriculture	46,233	44,268
Community and Economic Development	73,881	73,116
Employment and Family Services	285,517	302,665
Public Safety	107,554	103,777
Leave/Postemployment Benefits	12,828	17,204
Total Expenditures	<u>2,402,371</u>	<u>2,315,339</u>
Excess Revenues Over (Under) Expenditures	<u>658,036</u>	<u>510,672</u>
Other Financing Sources (Uses):		
Proceeds of General Obligation Bonds	—	15,650
Operating Transfers In	248,069	225,520
Operating Transfers Out	(265,429)	(257,836)
Operating Transfers to Component Units	(503,641)	(483,901)
Total Other Financing Sources (Uses)	<u>(521,001)</u>	<u>(500,567)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>137,035</u>	<u>10,105</u>
Beginning Fund Balance	525,268	519,700
Residual Equity Transfers	(15,344)	(4,537)
Ending Fund Balance	<u>\$ 646,959</u>	<u>\$ 525,268</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			(Unfavorable)
Revenues:						
Unrestricted Revenues:						
Sales Tax	\$ 1,359,871	\$ 1,369,637	\$ 9,766	\$ 1,300,897	\$ 1,316,404	\$ 15,507
Licenses, Permits, and Fees:						
Insurance Fees	5,470	6,621	1,151	5,404	6,749	1,345
Court Fees	3,041	2,799	(242)	2,811	2,699	(112)
Other Licenses, Permits, and Fees	5,974	7,339	1,365	5,703	6,895	1,192
Investment Income	16,000	19,534	3,534	12,000	15,032	3,032
Miscellaneous Taxes and Other:						
Beer Tax	10,000	10,023	23	10,000	9,828	(172)
Cigarette and Tobacco Tax	51,000	48,004	(2,996)	49,750	50,210	460
Inheritance Tax	11,000	64,559	53,559	9,500	8,238	(1,262)
Insurance Premium Tax	49,000	52,180	3,180	46,000	47,722	1,722
Oil, Gas, and Mining Severance Tax	16,500	23,178	6,678	23,200	13,054	(10,146)
Taxpayer Rebates	(4,000)	(4,373)	(373)	(4,500)	(5,291)	(791)
Court Collections	6,131	6,515	384	5,593	6,660	1,067
Miscellaneous Other	9,147	11,723	2,576	9,897	10,345	448
Total Unrestricted Revenues	<u>1,539,134</u>	<u>1,617,739</u>	<u>78,605</u>	<u>1,476,255</u>	<u>1,488,545</u>	<u>12,290</u>
Restricted Revenues:						
Restricted Sales Tax	9,798	9,798	0	8,655	8,655	0
Federal Contracts and Grants	1,133,188	1,133,188	0	1,099,711	1,099,711	0
Departmental Collections	173,266	183,551	10,285	168,215	171,995	3,780
Higher Education Dedicated Credits	170,253	170,253	0	162,052	162,052	0
Federal Mineral Lease	33,000	34,957	1,957	33,600	28,962	(4,638)
Investment Income	11,909	16,525	4,616	11,471	14,515	3,044
Restricted Taxes	4,504	4,504	0	(11,799)	(11,799)	0
Miscellaneous	298,090	301,814	3,724	225,488	227,554	2,066
Total Restricted Revenues	<u>1,834,008</u>	<u>1,854,590</u>	<u>20,582</u>	<u>1,697,393</u>	<u>1,701,645</u>	<u>4,252</u>
Total Revenues	<u>3,373,142</u>	<u>3,472,329</u>	<u>99,187</u>	<u>3,173,648</u>	<u>3,190,190</u>	<u>16,542</u>
Intrafund Eliminations		(411,922)			(364,179)	
Total Revenues GAAP Basis		<u>3,060,407</u>			<u>2,826,011</u>	

Continues

	June 30, 2000			June 30, 1999		
			Variance			Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Expenditures:						
Current:						
General Government	\$ 275,829	\$ 255,578	\$ 20,251	\$ 280,311	\$ 254,113	\$ 26,198
Human Services	512,756	512,662	94	472,915	469,363	3,552
Corrections	180,038	175,803	4,235	161,678	155,315	6,363
Health and Environmental Quality	1,033,232	1,025,242	7,990	973,799	963,344	10,455
Higher Education	709,375	708,496	879	678,739	677,158	1,581
Natural Resources	118,963	100,654	18,309	108,795	92,420	16,375
Business, Labor, and Agriculture	57,249	46,738	10,511	52,872	44,665	8,207
Community and Economic						
Development	88,202	76,135	12,067	87,513	74,280	13,233
Employment and Family Services	291,924	291,806	118	306,971	306,617	354
Public Safety	113,946	108,435	5,511	108,343	104,236	4,107
Leave/Postemployment Benefits	12,828	12,828	0	17,204	17,204	0
Total Expenditures	<u>3,394,342</u>	<u>3,314,377</u>	<u>79,965</u>	<u>3,249,140</u>	<u>3,158,715</u>	<u>90,425</u>
Higher Education and Trust Appropriated						
Expenditures Included as Transfers	<u>(500,084)</u>	<u>(500,084)</u>		<u>(479,197)</u>	<u>(479,197)</u>	
Intrafund Eliminations			<u>(411,922)</u>		<u>(364,179)</u>	
Total Expenditures GAAP Basis		<u>2,402,371</u>			<u>2,315,339</u>	
Excess Revenues Over (Under)						
Expenditures	<u>478,884</u>	<u>658,036</u>	<u>179,152</u>	<u>403,705</u>	<u>510,672</u>	<u>106,967</u>
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	—	—	0	15,650	15,650	0
Operating Transfers In	248,069	248,069	0	225,520	225,520	0
Operating Transfers Out	(265,429)	(265,429)	0	(257,836)	(257,836)	0
Operating Transfers to						
Component Units	<u>(503,641)</u>	<u>(503,641)</u>	<u>0</u>	<u>(483,901)</u>	<u>(483,901)</u>	<u>0</u>
Total Other Financing						
Sources (Uses)	<u>(521,001)</u>	<u>(521,001)</u>	<u>0</u>	<u>(500,567)</u>	<u>(500,567)</u>	<u>0</u>
Excess Revenues and Other Sources Over						
(Under) Expenditures and Other Uses	<u>(42,117)</u>	<u>137,035</u>	<u>179,152</u>	<u>(96,862)</u>	<u>10,105</u>	<u>106,967</u>
Beginning Fund Balance	525,268	525,268	0	519,700	519,700	0
Residual Equity Transfers	(15,344)	(15,344)	0	(4,537)	(4,537)	0
Ending Fund Balance	<u>\$ 467,807</u>	<u>\$ 646,959</u>	<u>\$ 179,152</u>	<u>\$ 418,301</u>	<u>\$ 525,268</u>	<u>\$ 106,967</u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended		
		State Funds	Federal Funds	Restricted and Other Funds			
GENERAL GOVERNMENT							
Legislature							
1	Senate	\$ 2,354	\$ —	\$ —	\$ 2,354		
8	Conference of State Legislatures	90	—	—	90		
9	Council of State Governments	189	—	—	189		
2	House	3,066	—	—	3,066		
3	Printing	691	—	308	999		
4	Research and General Counsel	4,263	—	—	4,263		
5	Tax Review Commission	51	—	—	51		
10	Constitutional Revision Commission	56	—	—	56		
6	Fiscal Analyst	2,360	—	—	2,360		
7	Auditor General	2,102	—	—	2,102		
	Total Legislature	\$ 15,222	\$ 0	\$ 308	\$ 15,530		
State Courts							
39	Judicial Council	\$ 72,912	\$ 27	\$ 1,830	\$ 74,769		
44	Grand Jury Prosecution	1	—	—	1		
41	Contracts and Leases	15,811	—	152	15,963		
42	Juror and Witness Fees	687	—	2	689		
43	Guardian Ad Litem	2,951	—	1	2,952		
	Total State Courts	\$ 92,362	\$ 27	\$ 1,985	\$ 94,374		
Elected Officials							
17	State Treasurer	\$ 1,881	\$ —	\$ 144	\$ 2,025		
11	GOV – Administrative Office	3,822	8	48	3,878		
14	GOV – Planning and Budget	4,127	726	752	5,605		
15	GOV – Criminal and Juvenile Justice	2,725	19,661	65	22,451		
12	GOV – Women and Families	103	—	1	104		
13	GOV – Emergency and Contingency Fund	57	—	—	57		
18	Attorney General	10,805	78	9,479	20,362		
21	AG – Antitrust Prosecutions	1	—	155	156		
19	AG – Administration	3,096	—	908	4,004		
20	AG – Child Welfare	1,289	—	—	1,289		
22	AG – Prosecution Council	523	—	37	560		
24	AG – Domestic Violence	79	—	—	79		
25	AG – Financial Crime	233	—	—	233		
23	AG – Children's Justice Centers	1,612	112	10	1,734		
16	State Auditor	2,998	—	624	3,622		
	Total Elected Officials	\$ 33,351	\$ 20,585	\$ 12,223	\$ 66,159		

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 1,565	\$ —	\$ —	\$ 789	1
90	—	—	—	8
73	—	—	116	9
2,746	—	—	320	2
746	—	—	253	3
4,192	—	—	71	4
47	—	—	4	5
51	—	—	5	10
1,664	—	—	696	6
1,732	—	—	370	7
\$ 12,906	\$ 0	\$ 0	\$ 2,624	
\$ 73,442	\$ —	\$ 379	\$ 948	39
1	—	—	—	44
15,941	—	—	22	41
1,859	—	—	(1,170)	42
2,939	—	—	13	43
\$ 94,182	\$ 0	\$ 379	\$ (187)	
\$ 1,884	\$ 65	\$ —	\$ 76	17
3,459	—	—	419	11
5,072	—	—	533	14
22,115	—	—	336	15
76	—	—	28	12
—	—	—	57	13
20,360	—	—	2	18
156	—	—	—	21
4,003	—	—	1	19
1,288	—	—	1	20
536	—	—	24	22
76	—	—	3	24
233	—	—	—	25
1,694	—	—	40	23
3,360	—	—	262	16
\$ 64,312	\$ 65	\$ 0	\$ 1,782	

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended		
		State Funds	Federal Funds	Restricted and Other Funds			
GENERAL GOVERNMENT (Continued)							
Government Operations							
55	Department of Administrative Services	\$ 738	\$ —	\$ 20	\$ 758		
—	DAS – Fuel Mitigation	449	—	—	449		
56	DAS – Administrative Rules	306	—	—	306		
57	DAS – Facilities Construction and Management	3,034	—	—	3,034		
58	DAS/DFCM – Facilities Management	309	—	137	446		
64	DAS – Archives	1,918	—	45	1,963		
60	DAS – Finance	9,038	—	1,268	10,306		
59	DAS – Debt Collection	220	—	—	220		
62	DAS – Post Conviction Indigent Defense	338	—	—	338		
—	DAS – Year 2000 Programming	7,334	—	—	7,334		
61	DAS – Judicial Conduct Commission	265	—	—	265		
63	DAS – Purchasing	1,266	—	82	1,348		
96	Tax Commission – Administration	57,421	590	4,051	62,062		
97	TAX – License Plates	2,630	—	2,168	4,798		
98	TAX – Liquor Profits Distribution	2,609	—	—	2,609		
121	Career Service Review Board	161	—	—	161		
119	Human Resource Management	3,120	—	249	3,369		
	Total Government Operations	91,156	590	8,020	99,766		
	Total General Government	<u>\$ 232,091</u>	<u>\$ 21,202</u>	<u>\$ 22,536</u>	<u>\$ 275,829</u>		
	Intrafund Eliminations						
	Total General Government GAAP Basis						
PUBLIC SAFETY							
Department of Public Safety							
45	DPS – Commissioner’s Office	\$ 2,735	\$ 4,222	\$ 129	\$ 7,086		
46	DPS – Emergency Management	2,509	7,363	235	10,107		
48	DPS – Safety Promotion	141	—	1	142		
51	DPS – Officer Standards and Training	2,538	1,298	275	4,111		
49	DPS – Investigative Services	11,408	1,722	3,239	16,369		
50	DPS – Liquor Law Enforcement	1,004	—	—	1,004		
52	DPS – Driver License	15,348	—	4	15,352		
47	DPS – Highway Patrol	31,743	2,080	4,540	38,363		
54	DPS – Information Management	1,633	—	227	1,860		
53	DPS – State Fire Marshall	3,108	—	149	3,257		
	Total Department of Public Safety	<u>\$ 72,167</u>	<u>\$ 16,685</u>	<u>\$ 8,799</u>	<u>\$ 97,651</u>		

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 746	\$ —	\$ —	\$ 12	55
445	—	—	4	—
275	—	—	31	56
3,033	—	—	1	57
446	—	—	—	58
1,868	—	—	95	64
9,200	—	—	1,106	60
171	—	—	49	59
23	—	—	315	62
5,880	92	55	1,307	—
226	—	—	39	61
1,274	—	—	74	63
52,656	—	—	9,406	96
1,924	—	—	2,874	97
2,582	—	—	27	98
146	15	—	—	121
3,283	—	—	86	119
<hr/> 84,178	<hr/> 107	<hr/> 55	<hr/> 15,426	
255,578	\$ 172	\$ 434	\$ 19,645	
<hr/> (9,638)				
<hr/> \$ 245,940				

\$ 6,539	\$ 5	\$ 132	\$ 410	45
8,267	—	1,417	423	46
142	—	—	—	48
4,094	—	5	12	51
15,348	10	—	1,011	49
976	—	—	28	50
14,552	—	145	655	52
37,209	58	376	720	47
1,823	2	—	35	54
3,206	1	—	50	53
<hr/> \$ 92,156	<hr/> \$ 76	<hr/> \$ 2,075	<hr/> \$ 3,344	

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
Utah National Guard					
263	Utah National Guard Administration	\$ 3,574	\$ 12,164	\$ 557	\$ 16,295
	Total Public Safety	<u>\$ 75,741</u>	<u>\$ 28,849</u>	<u>\$ 9,356</u>	<u>\$ 113,946</u>
	Intrafund Eliminations				
	Total Public Safety GAAP Basis				
HUMAN SERVICES					
135	Department of Human Services	\$ 8,276	\$ 5,825	\$ 5,047	\$ 19,148
136	Mental Health	53,155	3,677	10,810	67,642
137	Substance Abuse	11,622	15,103	(15)	26,710
138	People with Disabilities	38,174	3,502	83,833	125,509
139	Recovery Services	11,992	25,927	4,306	42,225
140	Family Services	61,181	41,834	22,982	125,997
26	Youth Corrections	63,700	2,301	21,456	87,457
141	Aging and Adult Services	<u>11,405</u>	<u>6,393</u>	<u>270</u>	<u>18,068</u>
	Total Human Services	<u>\$ 259,505</u>	<u>\$ 104,562</u>	<u>\$ 148,689</u>	<u>\$ 512,756</u>
	Intrafund Eliminations				
	Total Human Services GAAP Basis				
WORKFORCE SERVICES					
—	Commodities	\$ —	\$ 48,609	\$ —	\$ 48,609
99	DWS Regional Operations	52,900	183,320	7,095	243,315
—	Nonappropriated	—	—	—	0
	Total Workforce Services	<u>\$ 52,900</u>	<u>\$ 231,929</u>	<u>\$ 7,095</u>	<u>\$ 291,924</u>
	Intrafund Eliminations				
	Total Workforce Services GAAP Basis				
CORRECTIONS					
30	Corrections Administration	\$ 8,598	\$ 138	\$ 371	\$ 9,107
31	DOC – Field Operations	35,027	—	1,973	37,000
32	DOC – Institutional Operations	87,547	1,644	4,332	93,523
34	DOC – Draper Medical Services	14,873	800	576	16,249
36	DOC – Forensics	190	—	—	190
37	DOC – Jail Reimbursements	21,351	3	1	21,355
38	DOC – Board of Pardons	2,613	—	1	2,614
	Total Corrections	<u>\$ 170,199</u>	<u>\$ 2,585</u>	<u>\$ 7,254</u>	<u>\$ 180,038</u>
	Intrafund Eliminations				
	Total Corrections GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 16,279	\$ —	\$ —	\$ 16	263
108,435	<u>\$ 76</u>	<u>\$ 2,075</u>	<u>\$ 3,360</u>	
(881)				
<u>\$ 107,554</u>				
\$ 19,147	\$ 1	\$ —	\$ —	135
67,633	3	—	6	136
26,705	5	—	—	137
125,508	1	—	—	138
42,225	—	—	—	139
125,919	—	78	—	140
87,457	—	—	—	26
18,068	—	—	—	141
512,662	<u>\$ 10</u>	<u>\$ 78</u>	<u>\$ 6</u>	
(172,196)				
<u>\$ 340,466</u>				
\$ 48,609	\$ —	\$ —	\$ —	—
243,315	—	—	—	99
(118)	—	118	—	—
291,806	<u>\$ 0</u>	<u>\$ 118</u>	<u>\$ 0</u>	
(6,289)				
<u>\$ 285,517</u>				
\$ 9,027	\$ —	\$ —	\$ 80	30
35,176	—	—	1,824	31
91,375	—	—	2,148	32
16,243	—	—	6	34
190	—	—	—	36
21,345	—	—	10	37
2,447	—	—	167	38
175,803	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,235</u>	
(605)				
<u>\$ 175,198</u>				

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
HEALTH and ENVIRONMENTAL QUALITY					
—	Commodities	\$ —	\$ 5,012	\$ —	\$ 5,012
122	Department of Health	7,515	3,115	1,628	12,258
124	Health System Improvements	6,046	2,745	3,274	12,065
126	Rural Physicians	1,040	29	—	1,069
125	Nursing Education Assistance	428	—	—	428
128	Epidemiology and Laboratory Services	5,216	4,524	2,146	11,886
129	Community and Family Health Services	11,685	46,354	16,226	74,265
130	Health Care Financing	9,922	32,352	12,018	54,292
131	Medical Assistance	156,091	558,182	91,424	805,697
—	Medicaid Accrual	—	(2,163)	—	(2,163)
127	Special Population Health	286	—	—	286
132	Children's Health Insurance Program	4,155	12,427	—	16,582
133	Health Policy Commission	334	—	103	437
134	Medical Education Council	500	—	125	625
259	Environmental Quality	18,599	13,539	6,016	38,154
—	Water Security Enhancement	2,339	—	—	2,339
	Total Health and Environmental Quality	\$ 224,156	\$ 676,116	\$ 132,960	\$ 1,033,232
	Intrafund Eliminations				
	Total Health and Environmental Quality GAAP Basis				
HIGHER EDUCATION					
190	Board of Regents	\$ 3,143	\$ 113	\$ 2	\$ 3,258
194	REG – ATE Service Centers	1,177	—	—	1,177
200	REG – Federal Programs	132	160	—	292
192	REG – Student Aid	4,516	190	1	4,707
191	REG – WICHE	1,094	—	—	1,094
193	REG – Utah Teaching Career Scholarships	1,331	—	248	1,579
—	REG – Concurrent Enrollment	800	—	—	800
195	REG – University Centers	256	—	—	256
203	REG – Dixie University Center	331	—	—	331
197	REG – UEN Technology Initiative	2,600	—	—	2,600
198	REG – Sensory Impaired	233	—	—	233
202	REG – Electronic Community College	533	—	—	533
201	REG – Academic Library Council	2,274	—	—	2,274
143	U of U – Education and General	156,901	—	48,875	205,776
144	U of U – Educationally Disadvantaged	702	—	—	702
145	U of U – College of Medicine	17,672	—	4,652	22,324
146	U of U – University Hospital	4,176	—	144	4,320
147	U of U – Regional Dental Education	558	—	99	657
148	U of U – Research and Training Grants	3,143	—	—	3,143
149	U of U – Public Service	1,343	—	—	1,343
150	U of U – Statewide TV Administration	3,074	—	—	3,074
151	U of U – Land Grant Interest	—	—	244	244
152	U of U – Mineral Lease Research	1,712	—	—	1,712

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 5,012	\$ —	\$ —	\$ —	—
12,216	6	36	—	122
10,548	11	—	1,506	124
197	—	—	872	126
195	—	—	233	125
11,679	3	—	204	128
74,123	2	—	140	129
54,292	—	—	—	130
805,145	212	—	340	131
(3,213)	1,050	—	—	—
83	—	—	203	127
15,652	—	930	—	132
437	—	—	—	133
498	—	—	127	134
36,039	—	269	1,846	259
2,339	—	—	—	—
1,025,242	\$ 1,284	\$ 1,235	\$ 5,471	
(39,354)				
\$ 985,888				

\$ 3,258	\$ —	\$ —	\$ —	190
1,177	—	—	—	194
284	—	—	8	200
4,675	—	—	32	192
989	—	—	105	191
845	—	—	734	193
800	—	—	—	—
256	—	—	—	195
331	—	—	—	203
2,600	—	—	—	197
233	—	—	—	198
533	—	—	—	202
2,274	—	—	—	201
205,776	—	—	—	143
702	—	—	—	144
22,324	—	—	—	145
4,320	—	—	—	146
657	—	—	—	147
3,143	—	—	—	148
1,343	—	—	—	149
3,074	—	—	—	150
244	—	—	—	151
1,712	—	—	—	152

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
HIGHER EDUCATION (Continued)					
153	U of U – Area Health Education Center	\$ 866	\$ —	\$ —	\$ 866
154	U of U – Poison Control Center	—	—	1,465	1,465
155	USU – Education and General	85,479	—	32,545	118,024
156	USU – Educationally Disadvantaged	230	—	—	230
157	USU – Water Research Laboratory	2,128	—	—	2,128
159	USU – Research and Training Grants	942	—	—	942
158	USU – Ecology Center	800	—	—	800
164	USU – Agriculture Experiment Station	10,745	2,766	—	13,511
165	USU – Cooperative Extension Service	9,741	2,189	—	11,930
161	USU – Uintah Basin CEC	2,211	—	909	3,120
160	USU – Southeastern Utah CEC	656	—	238	894
162	USU – Man and His Bread Museum	149	—	—	149
163	USU – Production Center	338	—	—	338
166	USU – Land Grant Interest	—	—	70	70
167	USU – Mineral Lease Research	1,229	—	—	1,229
168	Weber – Education and General	50,109	—	21,866	71,975
169	Weber – Educationally Disadvantaged	309	—	—	309
170	SUU – Education and General	22,618	—	7,715	30,333
171	SUU – Educationally Disadvantaged	90	—	—	90
173	SUU – Shakespearean Festival	13	—	—	13
174	Snow College – Education and General	11,034	—	3,146	14,180
177	Snow College – Educationally Disadvantaged	35	—	—	35
175	Snow College South	3,790	—	—	3,790
176	Snow College South – Secondary	167	—	—	167
178	Dixie – Education and General	13,987	—	4,517	18,504
179	Dixie – Educationally Disadvantaged	33	—	—	33
180	Dixie – Zion Park Amphitheatre	57	—	36	93
181	CEU – Education and General	8,845	—	1,851	10,696
182	CEU – Educationally Disadvantaged	121	—	—	121
183	CEU – Prehistoric Museum	171	—	—	171
184	CEU – San Juan Center	1,622	—	425	2,047
205	CEU Distance Education	249	—	—	249
185	UVSC – Education and General	32,942	—	22,128	55,070
186	UVSC – Educationally Disadvantaged	127	—	—	127
187	SLCC – Education and General	43,429	—	20,249	63,678
188	SLCC – Educationally Disadvantaged	192	—	—	192
189	SLCC – Skill Center	3,742	—	1,001	4,743
196	Mineral Lease Allocation	1,559	—	—	1,559
204	Satellite Telecommunication	1,512	—	—	1,512
206	UEN Technology Initiative	615	—	—	615
207	UEN EDNET and DATALINK	10,948	—	—	10,948
	Total Higher Education	\$ 531,531	\$ 5,418	\$ 172,426	\$ 709,375
	Appropriations Transferred to Colleges and Universities and Trust				\$ (500,084)
	Intrafund Eliminations				
	Total Higher Education GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 866	\$ —	\$ —	\$ —	153
1,465	—	—	—	154
118,024	—	—	—	155
230	—	—	—	156
2,128	—	—	—	157
942	—	—	—	159
800	—	—	—	158
13,511	—	—	—	164
11,930	—	—	—	165
3,120	—	—	—	161
894	—	—	—	160
149	—	—	—	162
338	—	—	—	163
70	—	—	—	166
1,229	—	—	—	167
71,975	—	—	—	168
309	—	—	—	169
30,333	—	—	—	170
90	—	—	—	171
13	—	—	—	173
14,180	—	—	—	174
35	—	—	—	177
3,790	—	—	—	175
167	—	—	—	176
18,504	—	—	—	178
33	—	—	—	179
93	—	—	—	180
10,696	—	—	—	181
121	—	—	—	182
171	—	—	—	183
2,047	—	—	—	184
249	—	—	—	205
55,070	—	—	—	185
127	—	—	—	186
63,678	—	—	—	187
192	—	—	—	188
4,743	—	—	—	189
1,559	—	—	—	196
1,512	—	—	—	204
615	—	—	—	206
10,948	—	—	—	207
<hr/> <td>708,496</td> <td><hr/><u>\$ 0</u></td> <td><hr/><u>\$ 0</u></td> <td><hr/><u>\$ 879</u></td>	708,496	<hr/> <u>\$ 0</u>	<hr/> <u>\$ 0</u>	<hr/> <u>\$ 879</u>
(500,084)				
<hr/> <u>(177,132)</u>				
<hr/> <u>\$ 31,280</u>				

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
NATURAL RESOURCES					
222	Department of Natural Resources	\$ 3,927	\$ 8	\$ —	\$ 3,935
225	DNR – Rent, Utilities, and Fixtures	1,631	—	—	1,631
226	DNR – Sovereign Lands and Forestry	6,141	2,910	1,774	10,825
227	DNR – Oil, Gas, and Mining	1,773	3,273	1,510	6,556
232	DNR – Wildlife Resources	26,829	6,386	98	33,313
223	DNR – Species Protection	898	—	—	898
234	DNR/DWR – Contributed Research	—	36	276	312
233	DNR/DWR – Cooperative Studies	—	2,898	498	3,396
237	DNR – Parks and Recreation	13,756	875	7,974	22,605
242	DNR/DPR – Capital Development	11,671	351	1,705	13,727
228	DNR – Geological Survey	3,027	731	609	4,367
229	DNR – Water Resources	7,808	2	—	7,810
230	DNR/WRE – Water Education	29	—	23	52
241	DNR/DWR – Capital Development	2,242	1,544	—	3,786
231	DNR – Water Rights	5,650	—	100	5,750
	Total Natural Resources	<u>\$ 85,382</u>	<u>\$ 19,014</u>	<u>\$ 14,567</u>	<u>\$ 118,963</u>
	Intrafund Eliminations				
	Total Natural Resources GAAP Basis				
BUSINESS, LABOR, and AGRICULTURE					
208	Department of Agriculture	\$ 6,561	\$ 1,352	\$ 407	\$ 8,320
209	AGR – Marketing and Development	940	—	—	940
220	AGR – Building Maintenance	228	—	—	228
211	AGR – Brand Inspection	1,088	—	—	1,088
212	AGR – Predatory Animal Control	1,340	—	20	1,360
213	AGR – Auction Market Veterinarian	2	—	71	73
218	AGR – Insect Infestation	795	124	22	941
216	AGR – Grain Inspection	35	—	212	247
214	AGR – Sheep Promotion	50	—	—	50
215	AGR – Soil Conservation Commission	10	—	—	10
217	AGR – Environmental Quality	314	336	886	1,536
219	AGR – Resource Conservation	1,136	—	1	1,137
90	Labor Commission	6,299	2,167	—	8,466
81	Department of Commerce	14,937	142	361	15,440
82	COM – Real Estate Education	169	—	—	169
83	COM/DPU – Professional Services	247	—	—	247
84	COM/CCS – Professional Services	533	—	—	533
85	Financial Institutions	2,825	—	—	2,825

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 3,641	\$ 1	\$ 84	\$ 209	222
1,630	1	—	—	225
8,368	—	34	2,423	226
6,120	—	—	436	227
30,839	—	1,408	1,066	232
839	—	59	—	223
312	—	—	—	234
3,396	—	—	—	233
22,296	—	31	278	237
4,068	—	—	9,659	242
4,085	—	—	282	228
7,466	—	110	234	229
11	—	—	41	230
1,875	—	206	1,705	241
5,708	—	—	42	231
100,654	\$ 2	\$ 1,932	\$ 16,375	
(3,068)				
\$ 97,586				

\$ 7,561	\$ —	\$ 20	\$ 739	208
787	—	24	129	209
228	—	—	—	220
1,061	—	16	11	211
937	—	169	254	212
72	—	—	1	213
520	—	—	421	218
247	—	—	—	216
25	—	25	—	214
10	—	—	—	215
1,519	—	—	17	217
1,125	4	1	7	219
8,049	—	404	13	90
13,594	—	808	1,038	81
152	—	—	17	82
180	—	—	67	83
486	—	—	47	84
2,593	—	232	—	85

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
BUSINESS, LABOR, and AGRICULTURE (Continued)					
86	Insurance Department	\$ 5,167	\$ —	\$ 893	\$ 6,060
87	Bail Bond Program	15	—	—	15
88	Title Insurance Program	29	—	43	72
91	Public Service Commission	1,444	—	4	1,448
92	PSC – Research and Analysis	—	—	30	30
93	PSC – Hearing Impaired	3,565	—	2,449	6,014
	Total Business, Labor, and Agriculture	<u>\$ 47,729</u>	<u>\$ 4,121</u>	<u>\$ 5,399</u>	<u>\$ 57,249</u>
	Intrafund Eliminations				
	Total Business, Labor, and Agriculture GAAP Basis				
COMMUNITY AND ECONOMIC DEVELOPMENT					
100	Community and Economic Development	\$ 2,480	\$ —	\$ —	\$ 2,480
—	Special Initiatives	400	—	—	400
101	Industrial Assistance	205	—	79	284
—	Industrial Assistance Grants	3,006	—	—	3,006
107	Indian Affairs Division	561	34	—	595
103	Asian Affairs	143	—	—	143
105	Black Affairs	128	—	—	128
106	Hispanic Affairs	149	—	—	149
104	Polynesian Affairs	134	—	—	134
102	Business and Economic Development	11,633	281	29	11,943
109	Travel Development	5,179	—	292	5,471
114	Energy Services	2,333	2,552	1,472	6,357
111	State History	2,226	583	—	2,809
110	Historical Society	140	104	371	615
112	Fine Arts	3,221	615	805	4,641
113	State Library Division	3,682	1,055	1,579	6,316
115	Community Development	5,537	20,516	26	26,079
108	Martin Luther King Commission	53	—	—	53
116	Community Development Capital	15,103	837	—	15,940
—	Housing Loan Administration	659	—	—	659
	Total Community and Economic Development	<u>\$ 56,972</u>	<u>\$ 26,577</u>	<u>\$ 4,653</u>	<u>\$ 88,202</u>
	Intrafund Eliminations				
	Total Community and Economic Development GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 4,989	\$ —	\$ —	\$ 1,071	86
4	—	11	—	87
36	—	—	36	88
1,349	99	—	—	91
30	—	—	—	92
<u>1,184</u>	<u>—</u>	<u>—</u>	<u>4,830</u>	<u>93</u>
46,738	<u>\$ 103</u>	<u>\$ 1,710</u>	<u>\$ 8,698</u>	
<u>(505)</u>				
<u>\$ 46,233</u>				
\$ 2,445	\$ —	\$ —	\$ 35	100
211	—	—	189	—
223	—	61	—	101
3,006	—	—	—	—
574	—	—	21	107
128	—	—	15	103
126	—	—	2	105
124	—	—	25	106
123	—	—	11	104
8,778	—	—	3,165	102
5,428	—	—	43	109
4,793	—	1,564	—	114
2,577	—	—	232	111
409	—	—	206	110
4,009	—	—	632	112
6,190	—	—	126	113
25,644	—	127	308	115
52	—	—	1	108
10,636	21	5,280	3	116
<u>659</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<u>76,135</u>	<u>\$ 21</u>	<u>\$ 7,032</u>	<u>\$ 5,014</u>	
<u>(2,254)</u>				
<u>\$ 73,881</u>				

Continues

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL GENERAL FUND

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
LEAVE/POSTEMPLOYMENT BENEFITS					
—	Leave/Postemployment Benefits	\$ 6,172	\$ 6,656	\$ —	\$ 12,828
TOTAL GENERAL FUND					
—	Total Expenditures	\$ 1,742,378	\$ 1,127,029	\$ 524,935	\$ 3,394,342
	Appropriations Transferred to Colleges and Universities and Trust.....				\$ (500,084)
	Intrafund Eliminations				
	Total Expenditures GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 12,828	\$ —	\$ —	\$ —	—
\$ 3,314,377	\$ 1,668	\$ 14,614	\$ 63,683	—
(500,084)				
(411,922)				
<u>\$ 2,402,371</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE GENERAL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Personal Services	\$ 541,675	\$ 513,890	\$ 27,785	5.4%
Health Insurance	90,706	82,489	8,217	10.0
Retirement Benefits	88,893	82,953	5,940	7.2
FICA	40,680	38,505	2,175	5.6
Other Employee Benefits	17,479	15,996	1,483	9.3
Leave/Postemployment Benefits	12,828	17,204	(4,376)	(25.4)
In-State Travel	6,095	6,159	(64)	(1.0)
Out-of-State Travel	5,119	4,639	480	10.3
Data Processing	53,383	74,550	(21,167)	(28.4)
Communications	15,813	16,884	(1,071)	(6.3)
Professional and Technical Services	93,740	86,115	7,625	8.9
Rent – Land and Equipment	47,991	39,517	8,474	21.4
Maintenance – Buildings and Equipment	24,102	23,287	815	3.5
Utilities	5,968	6,050	(82)	(1.4)
Other Current Expenditures	109,643	85,823	23,820	27.8
Land	3,973	2,518	1,455	57.8
Data Processing Equipment	6,085	15,248	(9,163)	(60.1)
Other Capital Outlays	11,459	18,161	(6,702)	(36.9)
Allocations to Institutions of Higher Education	708,498	677,158	31,340	4.6
Public Assistance Payments	259,958	259,501	457	0.2
Welfare Medical Payments	813,653	764,239	49,414	6.5
Social Services Block	12,553	14,330	(1,777)	(12.4)
Women, Infants, and Children (WIC) Payments	30,579	31,643	(1,064)	(3.4)
Family Services – State Funded Programs	98,818	83,482	15,336	18.4
Cooperative Agreements	11,471	10,142	1,329	13.1
Payments to Other Governments	104,823	91,768	13,055	14.2
Other Service Payments	88,980	88,842	138	0.2
Pass Through Funds	9,412	7,622	1,790	23.5
Total	<u><u>\$ 3,314,377</u></u>	<u><u>\$ 3,158,715</u></u>	<u><u>\$ 155,662</u></u>	4.9%

STATE OF UTAH

SPECIAL REVENUE FUNDS

The Special Revenue Funds

are maintained to account for revenues that are designated to finance specific functions of government.

Uniform School Fund

This fund is maintained to account for revenues and expenditures, which supports public elementary and secondary schools, and the State Office of Education. Revenues are derived from individual and corporate income taxes and a tax on alcoholic beverages to fund school lunch programs. Appropriations from the General Fund cover any expenditures in excess of revenues, if necessary.

Transportation Fund

This fund is maintained to account for revenues and expenditures associated with highway construction and maintenance. Funding is provided from dedicated highway user taxes and fees, as well as from various federal highway administration funds. Federal funds accruing to the Transportation Fund are received on a reimbursement basis after costs have been incurred.

Centennial Highway Fund

This fund was created by the Legislature in 1996 to account for revenues and expenditures associated with the Centennial Highway projects. Funding is provided from dedicated registration fees and from sales and use taxes, along with appropriations and voluntary contributions.

Sports Authority Fund

This fund was created by the Legislature in 1989 to account for revenues and expenditures associated with the

Utah Sports Authority. Revenues were derived from a 1/32 percent sales and use tax and were used to construct winter Olympic facilities and to promote amateur sports, the Winter Olympic Games, and the State's image as a winter sports center. The facilities were sold to the Salt Lake Organizing Committee in July of 1999.

State Capitol Fund

This fund was created to account for the funding and operations of the State Capitol Preservation Board. Funds will be used in part to pay for repairs, maintenance, and restoration of capitol hill facilities and capital hill grounds. Funding is provided through private donations and legislative appropriations.

Consumer Education Fund

This fund accounts for revenues and expenditures associated with the educating and training of Utah residents in various consumer matters. Funding is provided through the assessment and collection of fines and penalties from various regulated consumer affairs.

Rural Development Fund

This fund was created for the purpose of awarding grants for projects that preserve or promote communications systems in rural areas and to lessen the impact of the Utah Schools and Land Exchange Act of 1998. Funding consists primarily of revenue from bonus bids and mineral royalties on land exchange parcels.

STATE OF UTAH

COMBINING BALANCE SHEET SPECIAL REVENUE FUNDS

June 30, 2000 and 1999

(Expressed in Thousands)

	Uniform School Fund		Transportation Fund		Centennial Highway Fund	
	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
Assets						
Cash and Cash Equivalents	\$ 133,056	\$ 29,640	\$ 114,667	\$ 62,274	\$ 144,959	\$ 168,689
Investments	5,812	3,108	5,623	4,392	32,945	151,338
Receivables:						
Accounts	40,564	46,957	45,329	66,461	—	—
Notes	7,041	7,884	232	231	—	—
Designated Accrued Taxes	170,216	149,664	31,219	32,939	283	—
Unbilled	—	—	3,285	1,531	—	—
Due From Other Funds	1,659	7,405	35,422	21,388	1,658	20,171
Advances to Other Funds	69	63	—	—	—	—
Inventories	621	948	8,078	8,521	320	320
Total Assets	<u>\$ 359,038</u>	<u>\$ 245,669</u>	<u>\$ 243,855</u>	<u>\$ 197,737</u>	<u>\$ 180,165</u>	<u>\$ 340,518</u>
Liabilities and Fund Balances						
Liabilities:						
Vouchers Payable	\$ 42,090	\$ 33,504	\$ 53,165	\$ 37,047	\$ 25,733	\$ 36,947
Accrued Liabilities	5,533	4,790	7,943	6,409	—	—
Due to Other Funds	1,305	640	10,541	27,889	32,898	18,709
Due to Other Taxing Units	—	—	28,020	28,263	—	—
Deferred Revenue	2,869	1,160	9,149	9,145	—	—
Advances From Other Funds	—	—	—	—	2,478	—
Leave/Postemployment Benefits	19,288	19,173	38,543	34,008	—	—
Total Liabilities	<u>71,085</u>	<u>59,267</u>	<u>147,361</u>	<u>142,761</u>	<u>61,109</u>	<u>55,656</u>
Fund Balances:						
Reserved:						
Reserved for Nonlapsing						
Appropriations	29,858	23,367	2,922	2,420	—	—
Reserved by Statute for						
Other Programs	14,803	12,720	22,195	14,528	119,056	284,862
Reserved for Advances to						
Other Funds	69	—	—	—	—	—
Total Reserved	<u>44,730</u>	<u>36,087</u>	<u>25,117</u>	<u>16,948</u>	<u>119,056</u>	<u>284,862</u>
Unreserved Designated:						
Designated for Future						
Appropriations	11,469	16,011	—	—	—	—
Designated Net Accrued Taxes	<u>143,695</u>	<u>127,298</u>	<u>7,061</u>	<u>12,924</u>	—	—
Total Unreserved Designated	<u>155,164</u>	<u>143,309</u>	<u>7,061</u>	<u>12,924</u>	<u>0</u>	<u>0</u>
Unreserved Undesignated	88,059	7,006	64,316	25,104	—	—
Total Fund Balances	<u>287,953</u>	<u>186,402</u>	<u>96,494</u>	<u>54,976</u>	<u>119,056</u>	<u>284,862</u>
Total Liabilities and Fund Balances	<u>\$ 359,038</u>	<u>\$ 245,669</u>	<u>\$ 243,855</u>	<u>\$ 197,737</u>	<u>\$ 180,165</u>	<u>\$ 340,518</u>

Sports Authority Fund		State Capitol Fund		Consumer Education Fund		Rural Development Fund		Total	
June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
\$ 50 5,526	\$ 1,048 5,755	\$ 96 —	\$ — —	\$ 247 76	\$ 261 106	\$ 174 333	\$ 156 —	\$ 393,249 50,315	\$ 262,068 164,699
— 58,000	55 —	— —	— —	47 —	— —	— —	— —	85,940 65,273	113,473 8,115
— —	1,040 —	— —	— —	— —	— —	— —	— —	201,718 3,285	183,643 1,531
— —	— —	— —	— —	1 —	5 —	— —	— —	38,753 69	48,969 63
— —	— —	— —	— —	— —	— —	— —	— —	9,019 —	9,789 —
\$ 63,576	\$ 7,898	\$ 109	\$ 0	\$ 371	\$ 372	\$ 507	\$ 156	\$ 847,621	\$ 792,350
\$ 73 —	\$ 103 —	\$ 11 —	\$ — —	\$ 27 2	\$ 54 —	\$ — —	\$ — —	\$ 121,099 13,478	\$ 107,655 11,199
— —	— —	98 —	— —	35 —	1 —	2 —	— —	44,879 28,020	47,239 28,263
— 58,000	— —	— —	— —	— —	— —	— —	— —	70,018 2,478	10,305 0
— —	— —	— —	— —	— —	— —	— —	— —	57,831 0	53,181 —
58,073	103	109	0	64	55	2	0	337,803	257,842
— 1,000	— 2,193	— —	— —	— —	— —	— —	— —	32,780 157,054	25,787 314,303
— 1,000	— 2,193	— 0	— 0	— 0	— 0	— 0	— 0	69 189,903	0 340,090
4,348 —	4,671 —	— —	— —	— —	— —	— —	— —	15,817 150,756	20,682 140,222
4,348 —	4,671 —	0 —	0 —	0 —	0 —	0 —	0 —	0 166,573	0 160,904
155 5,503	931 7,795	— 0	— 0	307 307	317 317	505 505	156 156	153,342 509,818	33,514 534,508
\$ 63,576	\$ 7,898	\$ 109	\$ 0	\$ 371	\$ 372	\$ 507	\$ 156	\$ 847,621	\$ 792,350

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	Uniform School Fund		Transportation Fund		Centennial Highway Fund	
	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
Revenues:						
Unrestricted:						
Individual Income Tax	\$ 1,654,949	\$ 1,463,897	\$ —	\$ —	\$ —	\$ —
Corporate Tax	186,936	192,221	—	—	—	—
Motor and Special Fuel Tax	—	—	314,164	298,390	—	—
Sales Tax	—	—	—	—	2,805	—
Licenses, Permits, and Fees	—	—	58,002	54,633	17,152	16,598
Investment Income	2,391	6,811	3,911	1,369	8,435	15,784
Miscellaneous Taxes and Other	29	25	3,040	2,468	—	—
Total Unrestricted	<u>1,844,305</u>	<u>1,662,954</u>	<u>379,117</u>	<u>356,860</u>	<u>28,392</u>	<u>32,382</u>
Restricted:						
Restricted Sales Tax	—	—	18,315	17,859	—	—
Federal Contracts and Grants	235,065	213,826	167,564	165,514	45,121	69,356
Departmental Collections	10,429	11,682	21,602	18,187	—	—
Aeronautics	—	—	26,859	18,737	—	—
Investment Income	—	—	645	383	—	—
Restricted Taxes	16,592	11,358	(2,060)	7,859	—	—
Miscellaneous	21,522	18,889	11,741	19,498	80	5,384
Total Restricted	<u>283,608</u>	<u>255,755</u>	<u>244,666</u>	<u>248,037</u>	<u>45,201</u>	<u>74,740</u>
Total Revenues	<u>2,127,913</u>	<u>1,918,709</u>	<u>623,783</u>	<u>604,897</u>	<u>73,593</u>	<u>107,122</u>
Expenditures:						
General Government	—	—	—	—	—	—
Public Education	1,824,162	1,776,912	—	—	—	—
Community and Economic Development	—	—	—	—	—	—
Transportation	—	—	508,854	493,883	383,276	481,263
Business, Labor, and Agriculture	—	—	—	—	—	—
Leave/Postemployment Benefits	145	2,042	4,600	4,640	—	—
Total Expenditures	<u>1,824,307</u>	<u>1,778,954</u>	<u>513,454</u>	<u>498,523</u>	<u>383,276</u>	<u>481,263</u>
Excess of Revenues Over (Under) Expenditures	<u>303,606</u>	<u>139,755</u>	<u>110,329</u>	<u>106,374</u>	<u>(309,683)</u>	<u>(374,141)</u>
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	—	—	—	—	—	75,808
Operating Transfers In	9,952	8,800	22,155	16,068	186,283	166,586
Operating Transfers Out	(211,994)	(192,559)	(90,798)	(85,614)	(42,406)	(42,244)
Operating Transfers to Component Units	(13)	—	—	—	—	—
Total Other Financing Sources (Uses)	<u>(202,055)</u>	<u>(183,759)</u>	<u>(68,643)</u>	<u>(69,546)</u>	<u>143,877</u>	<u>200,150</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	101,551	(44,004)	41,686	36,828	(165,806)	(173,991)
Beginning Fund Balances	186,402	230,406	54,976	18,148	284,862	458,853
Residual Equity Transfers	—	—	(168)	—	—	—
Ending Fund Balances	<u>\$ 287,953</u>	<u>\$ 186,402</u>	<u>\$ 96,494</u>	<u>\$ 54,976</u>	<u>\$ 119,056</u>	<u>\$ 284,862</u>

Sports Authority Fund		State Capitol Fund		Consumer Education Fund		Rural Development Fund		Total	
June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999	June 30, 2000	June 30, 1999
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 1,654,949	\$ 1,463,897
—	—	—	—	—	—	—	—	186,936	192,221
—	—	—	—	—	—	—	—	314,164	298,390
893	8,865	—	—	—	—	—	—	3,698	8,865
—	—	—	—	408	289	—	—	75,562	71,520
341	125	—	—	5	5	8	—	15,091	24,094
—	—	263	—	—	—	265	146	3,597	2,639
<u>1,234</u>	<u>8,990</u>	<u>263</u>	<u>0</u>	<u>413</u>	<u>294</u>	<u>273</u>	<u>146</u>	<u>2,253,997</u>	<u>2,061,626</u>
—	—	—	—	—	—	—	—	18,315	17,859
—	—	—	—	—	—	—	—	447,750	448,696
1,000	530	—	—	—	—	—	—	33,031	30,399
—	—	—	—	—	—	—	—	26,859	18,737
—	—	—	—	—	—	—	—	645	383
—	—	—	—	—	—	—	—	14,532	19,217
—	—	—	—	—	—	—	—	33,343	43,771
<u>1,000</u>	<u>530</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>574,475</u>	<u>579,062</u>
<u>2,234</u>	<u>9,520</u>	<u>263</u>	<u>0</u>	<u>413</u>	<u>294</u>	<u>273</u>	<u>146</u>	<u>2,828,472</u>	<u>2,640,688</u>
—	—	2,361	—	—	—	—	—	2,361	0
—	—	—	—	—	—	—	—	1,824,162	1,776,912
3,414	2,486	—	—	—	—	10	—	3,424	2,486
—	—	—	—	—	—	—	—	892,130	975,146
—	—	—	—	322	206	—	—	322	206
—	—	—	—	—	—	—	—	4,745	6,682
<u>3,414</u>	<u>2,486</u>	<u>2,361</u>	<u>0</u>	<u>322</u>	<u>206</u>	<u>10</u>	<u>0</u>	<u>2,727,144</u>	<u>2,761,432</u>
(1,180)	7,034	(2,098)	0	91	88	263	146	101,328	(120,744)
—	—	—	—	—	—	—	—	0	75,808
—	—	2,098	—	—	—	86	10	220,574	191,464
(1,112)	(176)	—	—	(101)	(80)	—	—	(346,411)	(320,673)
—	—	—	—	—	—	—	—	(13)	0
<u>(1,112)</u>	<u>(176)</u>	<u>2,098</u>	<u>0</u>	<u>(101)</u>	<u>(80)</u>	<u>86</u>	<u>10</u>	<u>(125,850)</u>	<u>(53,401)</u>
(2,292)	6,858	0	0	(10)	8	349	156	(24,522)	(174,145)
7,795	937	—	—	317	309	156	—	534,508	708,653
—	—	—	—	—	—	—	—	(168)	0
<u>\$ 5,503</u>	<u>\$ 7,795</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 307</u>	<u>\$ 317</u>	<u>\$ 505</u>	<u>\$ 156</u>	<u>\$ 509,818</u>	<u>\$ 534,508</u>

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STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL UNIFORM SCHOOL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000		Variance	June 30, 1999		Variance
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Individual Income Tax	\$ 1,560,230	\$ 1,654,949	\$ 94,719	\$ 1,477,309	\$ 1,463,897	\$ (13,412)
Corporate Tax	191,415	186,936	(4,479)	197,291	192,221	(5,070)
Investment Income	4,800	2,391	(2,409)	4,000	6,811	2,811
Miscellaneous Other	—	29	29	—	25	25
Total Unrestricted Revenues	<u>1,756,445</u>	<u>1,844,305</u>	<u>87,860</u>	<u>1,678,600</u>	<u>1,662,954</u>	<u>(15,646)</u>
Restricted:						
Federal Contracts and Grants	235,065	235,065	0	213,826	213,826	0
Departmental Collections	15,213	15,213	0	16,446	16,446	0
Restricted Taxes	16,592	16,592	0	11,358	11,358	0
Miscellaneous:						
School Lunch Tax	13,916	13,916	0	12,778	12,778	0
Driver Education Tax	4,014	4,014	0	3,876	3,876	0
Other	9,887	9,749	(138)	8,039	7,998	(41)
Total Restricted Revenues	<u>294,687</u>	<u>294,549</u>	<u>(138)</u>	<u>266,323</u>	<u>266,282</u>	<u>(41)</u>
Total Revenues	<u>2,051,132</u>	<u>2,138,854</u>	<u>87,722</u>	<u>1,944,923</u>	<u>1,929,236</u>	<u>(15,687)</u>
Intrafund Eliminations						
Total Revenues GAAP Basis		<u>2,127,913</u>				<u>1,918,709</u>
Expenditures:						
Public Education	1,867,205	1,835,103	32,102	1,811,747	1,787,439	24,308
Leave/Postemployment Benefits	145	145	0	2,042	2,042	0
Total Expenditures	<u>1,867,350</u>	<u>1,835,248</u>	<u>32,102</u>	<u>1,813,789</u>	<u>1,789,481</u>	<u>24,308</u>
Intrafund Eliminations						
Total Expenditures GAAP Basis		<u>1,824,307</u>				<u>1,778,954</u>
Excess Revenues Over (Under)						
Expenditures	<u>183,782</u>	<u>303,606</u>	<u>119,824</u>	<u>131,134</u>	<u>139,755</u>	<u>8,621</u>
Other Financing Sources (Uses):						
Operating Transfers In	9,952	9,952	0	8,800	8,800	0
Operating Transfers Out	(211,994)	(211,994)	0	(192,559)	(192,559)	0
Operating Transfers to Component Units	(13)	(13)	0	—	—	0
Total Other Financing Sources (Uses)	<u>(202,055)</u>	<u>(202,055)</u>	<u>0</u>	<u>(183,759)</u>	<u>(183,759)</u>	<u>0</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(18,273)</u>	<u>101,551</u>	<u>119,824</u>	<u>(52,625)</u>	<u>(44,004)</u>	<u>8,621</u>
Beginning Fund Balance	<u>186,402</u>	<u>186,402</u>	<u>0</u>	<u>230,406</u>	<u>230,406</u>	<u>0</u>
Ending Fund Balance	<u>\$ 168,129</u>	<u>\$ 287,953</u>	<u>\$ 119,824</u>	<u>\$ 177,781</u>	<u>\$ 186,402</u>	<u>\$ 8,621</u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL UNIFORM SCHOOL FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
PUBLIC EDUCATION					
246	Indirect Cost Pool	\$ —	\$ —	\$ 3,527	\$ 3,527
244	Office of Education	20,527	124,899	4,865	150,291
247	Rehabilitation Services	14,916	28,621	153	43,690
—	Minimum School Program	1,500,514	—	13	1,500,527
248	Child Nutrition	164	72,286	13,916	86,366
258	Board of Education – Fine Arts	2,294	—	—	2,294
249	Institutional Education	4,655	—	—	4,655
251	Briderland ATC	6,536	—	—	6,536
252	Davis ATC	6,176	—	—	6,176
253	Ogden/Weber ATC	6,727	—	—	6,727
254	Uintah Basin ATC	3,229	—	—	3,229
250	Custom Fit Training	2,847	—	—	2,847
—	UTAHLINK and EDNET	58	—	227	285
—	Commodities	—	8,236	—	8,236
255	ATC Service Region Development	2,100	—	—	2,100
256	Applied Technology Service Regions	2,591	—	—	2,591
—	Combined ATCs	—	1,006	15,966	16,972
257	Schools for the Deaf and Blind	15,988	—	4,168	20,156
	Total Public Education	<u>\$ 1,589,322</u>	<u>\$ 235,048</u>	<u>\$ 42,835</u>	<u>\$ 1,867,205</u>
	Intrafund Eliminations				
	Total Public Education GAAP Basis				
LEAVE/POSTEMPLOYMENT BENEFITS					
—	Leave/Postemployment Benefits	<u>\$ 128</u>	<u>\$ 17</u>	<u>\$ —</u>	<u>\$ 145</u>
TOTAL PUBLIC EDUCATION					
	Total Expenditures	<u>\$ 1,589,450</u>	<u>\$ 235,065</u>	<u>\$ 42,835</u>	<u>\$ 1,867,350</u>
	Intrafund Eliminations				
	Total Expenditures GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 3,516	\$ —	\$ 11	\$ —	246
145,945	—	107	4,239	244
43,402	—	—	288	247
1,476,724	14	—	23,789	—
86,366	—	—	—	248
2,294	—	—	—	258
4,651	—	—	4	249
6,324	—	—	212	251
6,176	—	—	—	252
6,727	—	—	—	253
3,229	—	—	—	254
2,735	—	—	112	250
206	—	—	79	—
8,236	—	—	—	—
2,100	—	—	—	255
2,591	—	—	—	256
14,860	—	2,112	—	—
19,021	—	—	1,135	257
1,835,103	<u>\$ 14</u>	<u>\$ 2,230</u>	<u>\$ 29,858</u>	
(10,941)				
<u>\$ 1,824,162</u>				
<u>\$ 145</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>\$ 1,835,248</u>	<u>\$ 14</u>	<u>\$ 2,230</u>	<u>\$ 29,858</u>	
<u>(10,941)</u>				
<u><u>\$ 1,824,307</u></u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE UNIFORM SCHOOL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Personal Services	\$ 33,915	\$ 32,037	\$ 1,878	5.9%
Health Insurance	5,134	4,570	564	12.3
Retirement Benefits	4,803	4,565	238	5.2
FICA	2,562	2,422	140	5.8
Other Employee Benefits	1,531	1,273	258	20.3
Leave/Postemployment Benefits	145	2,042	(1,897)	(92.9)
In-State Travel	762	798	(36)	(4.5)
Out-of-State Travel	299	259	40	15.4
Data Processing	902	2,407	(1,505)	(62.5)
Communications	650	750	(100)	(13.3)
Professional and Technical Services	5,316	5,034	282	5.6
Rent – Land and Equipment	2,232	2,096	136	6.5
Maintenance – Buildings and Equipment	743	788	(45)	(5.7)
Utilities	192	212	(20)	(9.4)
Other Current Expenditures	7,633	5,425	2,208	40.7
Capital Outlays	563	214	349	163.1
Payments to Other Governments	42,213	42,475	(262)	(.6)
Distributions to Local School Districts	1,662,793	1,616,505	46,288	2.9
Other Service Payments	48,000	49,318	(1,318)	(2.7)
Applied Technology Centers	14,860	16,291	(1,431)	(8.8)
Total	<u>\$ 1,835,248</u>	<u>\$ 1,789,481</u>	<u>\$ 45,767</u>	2.6%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL TRANSPORTATION FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Motor Fuel Tax	\$ 224,500	\$ 237,574	\$ 13,074	\$ 227,500	\$ 224,691	\$ (2,809)
Special Fuel Tax	77,500	76,590	(910)	69,500	73,699	4,199
Licenses, Permits, and Fees:						
Motor Vehicle Registration Fees	24,000	25,848	1,848	26,000	24,886	(1,114)
Proportional Registration Fees	10,117	12,203	2,086	9,316	10,627	1,311
Temporary Permits	426	372	(54)	414	386	(28)
Special Transportation Permits	5,964	5,678	(286)	5,589	5,756	167
Highway Use Permits	7,668	8,123	455	7,556	7,166	(390)
Motor Vehicle Control Fees	4,366	4,173	(193)	3,933	4,123	190
Miscellaneous	1,927	1,605	(322)	1,604	1,689	85
Investment Income	532	3,911	3,379	2,588	1,369	(1,219)
Miscellaneous Other	—	3,040	3,040	—	2,468	2,468
Total Unrestricted Revenues	<u>357,000</u>	<u>379,117</u>	<u>22,117</u>	<u>354,000</u>	<u>356,860</u>	<u>2,860</u>
Restricted:						
Restricted Sales Tax	18,315	18,315	0	17,859	17,859	0
Federal Contracts and Grants	167,564	167,564	0	165,514	165,514	0
Departmental Collections	39,487	39,658	171	33,695	33,815	120
Aeronautics Fund	26,859	26,859	0	18,737	18,737	0
Investment Income	645	645	0	383	383	0
Restricted Taxes	(2,060)	(2,060)	0	7,859	7,859	0
Miscellaneous	12,540	12,540	0	20,763	20,763	0
Total Restricted Revenues	<u>263,350</u>	<u>263,521</u>	<u>171</u>	<u>264,810</u>	<u>264,930</u>	<u>120</u>
Total Revenues	<u>620,350</u>	<u>642,638</u>	<u>22,288</u>	<u>618,810</u>	<u>621,790</u>	<u>2,980</u>
Intrafund Eliminations		(18,855)			(16,893)	
Total Revenues GAAP Basis		<u>623,783</u>			<u>604,897</u>	
Expenditures:						
Transportation	557,334	527,709	29,625	537,807	510,776	27,031
Leave/Postemployment Benefits	4,600	4,600	0	4,640	4,640	0
Total Expenditures	<u>561,934</u>	<u>532,309</u>	<u>29,625</u>	<u>542,447</u>	<u>515,416</u>	<u>27,031</u>
Intrafund Eliminations		(18,855)			(16,893)	
Total Expenditures GAAP Basis		<u>513,454</u>			<u>498,523</u>	
Excess Revenues Over (Under) Expenditures	<u>58,416</u>	<u>110,329</u>	<u>51,913</u>	<u>76,363</u>	<u>106,374</u>	<u>30,011</u>
Other Financing Sources (Uses):						
Operating Transfers In	22,155	22,155	0	16,068	16,068	0
Operating Transfers Out	(90,798)	(90,798)	0	(85,614)	(85,614)	0
Total Other Financing Sources (Uses)	<u>(68,643)</u>	<u>(68,643)</u>	<u>0</u>	<u>(69,546)</u>	<u>(69,546)</u>	<u>0</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(10,227)	41,686	51,913	6,817	36,828	30,011
Beginning Fund Balance	54,976	54,976	0	18,148	18,148	0
Residual Equity Transfers	(168)	(168)	0	—	—	0
Ending Fund Balance	<u>\$ 44,581</u>	<u>\$ 96,494</u>	<u>\$ 51,913</u>	<u>\$ 24,965</u>	<u>\$ 54,976</u>	<u>\$ 30,011</u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL TRANSPORTATION FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
DEPARTMENT OF TRANSPORTATION					
264	Support Services	\$ 22,960	\$ 960	\$ —	\$ 23,920
265	Engineering Services	10,529	10,659	540	21,728
268	Maintenance Management	70,120	77	1,197	71,394
271	Construction Management	79,786	151,967	9,060	240,813
266	District Management	14,516	3,417	799	18,732
267	Equipment Management	3,681	—	17,695	21,376
269	Aeronautics	9,606	—	17,457	27,063
270	B and C Roads	108,032	—	—	108,032
274	Sidewalk Construction	1,771	—	—	1,771
273	Mineral Lease Allocations	14,004	—	—	14,004
—	Corridor Preservation	5,834	—	—	5,834
—	Nonappropriated	—	—	2,667	2,667
	Total Transportation	<u>\$ 340,839</u>	<u>\$ 167,080</u>	<u>\$ 49,415</u>	<u>\$ 557,334</u>
	Intrafund Eliminations				
	Total Transportation GAAP Basis				
LEAVE/POSTEMPLOYMENT BENEFITS					
—	Leave/Postemployment Benefits	<u>\$ 4,117</u>	<u>\$ 483</u>	<u>\$ —</u>	<u>\$ 4,600</u>
TOTAL DEPARTMENT OF TRANSPORTATION					
	Total Expenditures	<u>\$ 344,956</u>	<u>\$ 167,563</u>	<u>\$ 49,415</u>	<u>\$ 561,934</u>
	Intrafund Eliminations				
	Total Expenditures GAAP Basis				

Actual Expenditures	Lapse to Unrestricted	Lapse to Restricted and Other	Nonlapse or (Deficit) Carry Forward	Line Item #
\$ 22,379	\$ 1,011	\$ —	\$ 530	264
21,642	68	—	18	265
71,070	—	—	324	268
217,470	23,343	—	—	271
18,730	2	—	—	266
21,783	—	—	(407)	267
26,193	100	—	770	269
108,032	—	—	—	270
491	—	—	1,280	274
14,004	—	—	—	273
5,834	—	—	—	—
81	<u>2,586</u>	—	—	—
<u>527,709</u>	<u>\$ 27,110</u>	<u>\$ 0</u>	<u>\$ 2,515</u>	
<u>(18,855)</u>				
<u>\$ 508,854</u>				
 <u>\$ 4,600</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	—
 <u>\$ 532,309</u>	<u>\$ 27,110</u>	<u>\$ 0</u>	<u>\$ 2,515</u>	
<u>(18,855)</u>				
<u>\$ 513,454</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE TRANSPORTATION FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Personal Services	\$ 69,281	\$ 67,305	\$ 1,976	2.9%
Health Insurance	10,861	10,061	800	8.0
Retirement Benefits	10,631	10,289	342	3.3
FICA	5,235	5,077	158	3.1
Other Employee Benefits	4,440	4,331	109	2.5
Leave/Postemployment Benefits	4,600	4,640	(40)	(.9)
In-State Travel	611	641	(30)	(4.7)
Out-of-State Travel	299	222	77	34.7
Data Processing	2,617	5,151	(2,534)	(49.2)
Communications	1,667	1,878	(211)	(11.2)
Professional and Technical Services	23,666	27,485	(3,819)	(13.9)
Materials and Supplies	22,334	20,832	1,502	7.2
Rent – Land and Equipment	23,448	17,161	6,287	36.6
Maintenance – Buildings and Equipment	10,294	8,850	1,444	16.3
Utilities	2,618	2,520	98	3.9
Other Current Expenditures	9,317	8,805	512	5.8
Highway Construction	167,340	178,452	(11,112)	(6.2)
Other Capital Outlays	12,858	11,302	1,556	13.8
Payments to Other Governments	114,271	107,279	6,992	6.5
Pass Through Funds	<u>35,921</u>	<u>23,135</u>	<u>12,786</u>	55.3
Total	<u><u>\$ 532,309</u></u>	<u><u>\$ 515,416</u></u>	<u><u>\$ 16,893</u></u>	3.3%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL CENTENNIAL HIGHWAY FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Sales Tax	\$ 2,250	\$ 2,805	\$ 555	\$ —	\$ —	\$ 0
Licenses, Permits, and Fees:						
Motor Vehicle Registration Fees	17,506	17,152	(354)	16,583	16,598	15
Investment Income	2,138	8,435	6,297	3,497	15,784	12,287
Total Unrestricted Revenues	<u>21,894</u>	<u>28,392</u>	<u>6,498</u>	<u>20,080</u>	<u>32,382</u>	<u>12,302</u>
Restricted:						
Federal Contracts and Grants	45,121	45,121	0	69,356	69,356	0
Miscellaneous	80	80	0	5,384	5,384	0
Total Restricted Revenues	<u>45,201</u>	<u>45,201</u>	<u>0</u>	<u>74,740</u>	<u>74,740</u>	<u>0</u>
Total Revenues	<u>67,095</u>	<u>73,593</u>	<u>6,498</u>	<u>94,820</u>	<u>107,122</u>	<u>12,302</u>
Intrafund Eliminations						
Total Revenues GAAP Basis		<u>73,593</u>			<u>107,122</u>	
Expenditures:						
Transportation	<u>383,276</u>	<u>383,276</u>	<u>0</u>	<u>581,010</u>	<u>481,263</u>	<u>99,747</u>
Intrafund Eliminations						
Total Expenditures GAAP Basis		<u>383,276</u>			<u>481,263</u>	
Excess Revenues Over (Under) Expenditures	<u>(316,181)</u>	<u>(309,683)</u>	<u>6,498</u>	<u>(486,190)</u>	<u>(374,141)</u>	<u>112,049</u>
Other Financing Sources (Uses):						
Proceeds of General Obligation Bonds	—	—	0	75,808	75,808	0
Operating Transfers In	186,283	186,283	0	166,586	166,586	0
Operating Transfers Out	(42,406)	(42,406)	0	(42,244)	(42,244)	0
Total Other Financing Sources (Uses)	<u>143,877</u>	<u>143,877</u>	<u>0</u>	<u>200,150</u>	<u>200,150</u>	<u>0</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(172,304)</u>	<u>(165,806)</u>	<u>6,498</u>	<u>(286,040)</u>	<u>(173,991)</u>	<u>112,049</u>
Beginning Fund Balance	<u>284,862</u>	<u>284,862</u>	<u>0</u>	<u>458,853</u>	<u>458,853</u>	<u>0</u>
Ending Fund Balance	<u>\$ 112,558</u>	<u>\$ 119,056</u>	<u>\$ 6,498</u>	<u>\$ 172,813</u>	<u>\$ 284,862</u>	<u>\$ 112,049</u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL CENTENNIAL HIGHWAY FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
Centennial Highway Fund					
272	State Highway Construction	\$ 329,640	\$ 45,121	\$ 8,515	\$ 383,276
	Intrafund Eliminations				
	Total Centennial Highway Fund GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 383,276	\$ —	\$ —	\$ —	272
<hr/> <u>\$ 383,276</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE CENTENNIAL HIGHWAY FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Highway Construction	<u>\$ 383,276</u>	<u>\$ 481,263</u>	<u>\$ (97,987)</u>	(20.4)%

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL SPORTS AUTHORITY FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Sales Tax	\$ 2,307	\$ 893	\$ (1,414)	\$ 8,847	\$ 8,865	\$ 18
Investment Income	118	341	223	53	125	72
Total Unrestricted Revenues	<u>2,425</u>	<u>1,234</u>	<u>(1,191)</u>	<u>8,900</u>	<u>8,990</u>	<u>90</u>
Restricted:						
Departmental Collections	1,000	1,000	0	388	530	142
Total Restricted Revenues	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>388</u>	<u>530</u>	<u>142</u>
Total Revenues	<u>3,425</u>	<u>2,234</u>	<u>(1,191)</u>	<u>9,288</u>	<u>9,520</u>	<u>232</u>
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		<u>2,234</u>			<u>9,520</u>	
Expenditures:						
Community and Economic Development	<u>3,790</u>	3,414	376	<u>2,900</u>	2,486	<u>414</u>
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		<u>3,414</u>			<u>2,486</u>	
Excess Revenues Over Expenditures	<u>(365)</u>	<u>(1,180)</u>	<u>(815)</u>	<u>6,388</u>	<u>7,034</u>	<u>646</u>
Other Financing (Uses):						
Operating Transfers Out	<u>(1,406)</u>	<u>(1,112)</u>	<u>294</u>	<u>(441)</u>	<u>(176)</u>	<u>265</u>
Excess Revenues Over (Under) Expenditures and Other Uses	<u>(1,771)</u>	<u>(2,292)</u>	<u>(521)</u>	<u>5,947</u>	<u>6,858</u>	<u>911</u>
Beginning Fund Balance	<u>7,795</u>	<u>7,795</u>	<u>0</u>	<u>937</u>	<u>937</u>	<u>0</u>
Ending Fund Balance	<u>\$ 6,024</u>	<u>\$ 5,503</u>	<u>\$ (521)</u>	<u>\$ 6,884</u>	<u>\$ 7,795</u>	<u>\$ 911</u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL

BUDGET AND ACTUAL

SPORTS AUTHORITY FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
SPORTS AUTHORITY					
—	Utah Sports Authority	<u>\$ 3,790</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 3,790</u>
	Intrafund Eliminations				
	Total Sports Authority GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 3,414	<u>\$ 376</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u><u>\$ 3,414</u></u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE SPORTS AUTHORITY FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Personal Services	\$ 9	\$ 747	\$ (738)	(98.8)%
Health Insurance	—	69	(69)	(100.0)
Retirement Benefits	—	72	(72)	(100.0)
FICA	1	58	(57)	(98.3)
Other Employee Benefits	—	7	(7)	(100.0)
In-State Travel	—	4	(4)	(100.0)
Out-of-State Travel	—	1	(1)	(100.0)
Communications	—	35	(35)	(100.0)
Professional and Technical Services	7	29	(22)	(75.9)
Rent – Land and Equipment	—	13	(13)	(100.0)
Maintenance – Buildings and Equipment	—	411	(411)	(100.0)
Utilities	—	275	(275)	(100.0)
Other Current Expenditures	3,397	610	2,787	456.9
Other Capital Outlays	—	155	(155)	(100.0)
Total	<u>\$ 3,414</u>	<u>\$ 2,486</u>	<u>\$ 928</u>	<u>37.3%</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL STATE CAPITOL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Rents	\$ 263	\$ 263	\$ 0	\$ —	\$ —	\$ 0
Total Unrestricted Revenues	263	263	0	0	0	0
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		263			0	
Expenditures:						
General Government	2,361	2,361	0	—	—	0
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		2,361			0	
Excess Revenues (Under) Expenditures	(2,098)	(2,098)	0	0	0	0
Other Financing Sources:						
Operating Transfers In	2,098	2,098	0	—	—	0
Total Other Financing Sources	2,098	2,098	0	0	0	0
Excess Revenues and Other Sources Over (Under) Expenditures	0	0	0	0	0	0
Beginning Fund Balance	—	—	0	—	—	0
Ending Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL STATE CAPITOL FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
STATE CAPITOL PRESERVATION					
—	Capitol Maintenance and Preservation	<u>\$ 2,098</u>	<u>\$ —</u>	<u>\$ 263</u>	<u>\$ 2,361</u>
	Intrafund Eliminations				
	Total State Capitol Preservation GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 2,361	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u><u>\$ 2,361</u></u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE STATE CAPITOL FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Personal Services	\$ 97	\$ —	\$ 97	—
Health Insurance	11	—	11	—
Retirement Benefits	15	—	15	—
FICA	7	—	7	—
Other Employee Benefits	3	—	3	—
Out-of-State Travel	7	—	7	—
Data Processing	1	—	1	—
Communications	3	—	3	—
Maintenance – Buildings and Equipment	2,198	—	2,198	—
Other Current Expenditures	19	—	19	—
Total	<u>\$ 2,361</u>	<u>\$ 0</u>	<u>\$ 2,361</u>	—

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL CONSUMER EDUCATION FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Fees and Fines	\$ 408	\$ 408	\$ 0	\$ 278	\$ 289	\$ 11
Investment Income.....	5	5	0	3	5	2
Total Unrestricted Revenues	<u>413</u>	<u>413</u>	<u>0</u>	<u>281</u>	<u>294</u>	<u>13</u>
Intrafund Eliminations	—	—	—	—	—	—
Total Revenues GAAP Basis	<u>413</u>	<u>413</u>	<u>0</u>	<u>281</u>	<u>294</u>	<u>13</u>
Expenditures:						
Business, Labor, and Agriculture	<u>322</u>	<u>322</u>	<u>0</u>	<u>206</u>	<u>206</u>	<u>0</u>
Intrafund Eliminations	—	—	—	—	—	—
Total Expenditures GAAP Basis	<u>322</u>	<u>322</u>	<u>0</u>	<u>206</u>	<u>206</u>	<u>0</u>
Excess Revenues Over (Under) Expenditures	<u>91</u>	<u>91</u>	<u>0</u>	<u>75</u>	<u>88</u>	<u>13</u>
Other Financing (Uses):						
Operating Transfers Out	<u>(101)</u>	<u>(101)</u>	<u>0</u>	<u>(80)</u>	<u>(80)</u>	<u>0</u>
Excess Revenues Over (Under) Expenditures and Other Uses	<u>(10)</u>	<u>(10)</u>	<u>0</u>	<u>(5)</u>	<u>8</u>	<u>13</u>
Beginning Fund Balance	<u>317</u>	<u>317</u>	<u>0</u>	<u>309</u>	<u>309</u>	<u>0</u>
Ending Fund Balance	<u><u>\$ 307</u></u>	<u><u>\$ 307</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 304</u></u>	<u><u>\$ 317</u></u>	<u><u>\$ 13</u></u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL CONSUMER EDUCATION FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
CONSUMER EDUCATION					
—	Education and Training	<u>\$ 322</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 322</u>
	Intrafund Eliminations				
	Total Consumer Education GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 322	\$ —	\$ —	\$ —	—
<hr/> <u>\$ 322</u>	<hr/> <u>—</u>	<hr/> <u>—</u>	<hr/> <u>—</u>	

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE CONSUMER EDUCATION FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Personal Services	\$ 79	\$ 8	\$ 71	887.5%
In-State Travel	1	2	(1)	(50.0)
Out-of-State Travel	38	19	19	100.0
Data Processing	4	52	(48)	(92.3)
Professional and Technical Services	70	74	(4)	(5.4)
Other Current Expenditures	<u>130</u>	<u>51</u>	<u>79</u>	<u>154.9</u>
Total	<u><u>\$ 322</u></u>	<u><u>\$ 206</u></u>	<u><u>\$ 116</u></u>	<u><u>56.3%</u></u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL RURAL DEVELOPMENT FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Unrestricted:						
Rents and Royalties	\$ 265	\$ 265	\$ 0	\$ 146	\$ 146	\$ 0
Interest on Investments	8	8	0	—	—	0
Total Unrestricted Revenues	<u>273</u>	<u>273</u>	<u>0</u>	<u>146</u>	<u>146</u>	<u>0</u>
Intrafund Eliminations	—	—	—	—	—	—
Total Revenues GAAP Basis	<u>273</u>				<u>146</u>	
Expenditures:						
Community and Economic Development	<u>359</u>	10	<u>349</u>	—	—	0
Intrafund Eliminations	—	—	—	—	—	—
Total Expenditures GAAP Basis	<u>10</u>				<u>0</u>	
Excess Revenues (Under) Expenditures	<u>(86)</u>	<u>263</u>	<u>349</u>	<u>146</u>	<u>146</u>	<u>0</u>
Other Financing Sources:						
Operating Transfers In	<u>86</u>	<u>86</u>	<u>0</u>	<u>10</u>	<u>10</u>	<u>0</u>
Excess Revenues and Other Sources						
Over (Under) Expenditures	0	349	349	156	156	0
Beginning Fund Balance	<u>156</u>	<u>156</u>	<u>0</u>	—	—	0
Ending Fund Balance	<u><u>\$ 156</u></u>	<u><u>\$ 505</u></u>	<u><u>\$ 349</u></u>	<u><u>\$ 156</u></u>	<u><u>\$ 156</u></u>	<u><u>\$ 0</u></u>

STATE OF UTAH

SCHEDULE OF EXPENDITURES — DETAIL BUDGET AND ACTUAL RURAL DEVELOPMENT FUND

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Line Item #	Appropriation Line Item Description	Source of Funding			Budget as Appropriated and Amended
		State Funds	Federal Funds	Restricted and Other Funds	
RURAL DEVELOPMENT					
—	Administration	<u>\$ 359</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 359</u>
	Intrafund Eliminations				
	Total Rural Development GAAP Basis				

<u>Actual Expenditures</u>	<u>Lapse to Unrestricted</u>	<u>Lapse to Restricted and Other</u>	<u>Nonlapse or (Deficit) Carry Forward</u>	<u>Line Item #</u>
\$ 10	<u>\$ 349</u>	<u>\$ —</u>	<u>\$ —</u>	—
<u>—</u>				
<u>\$ 10</u>				

STATE OF UTAH

SCHEDULE OF EXPENDITURES BY TYPE RURAL DEVELOPMENT FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000	June 30, 1999	Dollar Change	Percent Change
Professional and Technical Services	<u>\$ 10</u>	<u>\$ —</u>	<u>\$ 10</u>	—

STATE OF UTAH

CAPITAL PROJECTS FUND

The Capital Projects Fund

is used to account for the financial resources used for the acquisition or construction of major capital facilities.

STATE OF UTAH

COMPARATIVE BALANCE SHEET CAPITAL PROJECTS FUND

June 30, 2000 and 1999

(Expressed in Thousands)

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Assets		
Cash and Cash Equivalents	\$ 51,794	\$ 41,904
Investments	32,342	41,029
Receivables:		
Accounts	392	62
Due From Other Funds	2,139	3,574
Due From Component Units	<u>4,475</u>	<u>26,816</u>
Total Assets	<u><u>\$ 91,142</u></u>	<u><u>\$ 113,385</u></u>
Liabilities and Fund Balance		
Liabilities:		
Contracts Payable	\$ 10,427	\$ 20,905
Accrued Liabilities	—	2
Due to Other Funds	2,715	1,968
Deferred Revenue	<u>170</u>	<u>934</u>
Total Liabilities	<u><u>13,312</u></u>	<u><u>23,809</u></u>
Fund Balance:		
Reserved:		
Reserved for Encumbrances	90,774	130,449
Reserved Revenue Bond Proceeds	5,663	13,116
Reserved for Planning	<u>252</u>	<u>232</u>
Total Reserved	<u><u>96,689</u></u>	<u><u>143,797</u></u>
Unreserved Undesignated	<u>(18,859)</u>	<u>(54,221)</u>
Total Fund Balance	<u><u>77,830</u></u>	<u><u>89,576</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 91,142</u></u>	<u><u>\$ 113,385</u></u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE CAPITAL PROJECTS FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Revenues:		
Restricted:		
Intergovernmental Revenues	\$ 80,431	\$ 42,526
Investment Income	3,013	4,420
Miscellaneous	644	1,605
Total Revenues	<u>84,088</u>	<u>48,551</u>
Expenditures:		
Capital Outlay	191,819	190,496
Excess Revenues (Under) Expenditures	<u>(107,731)</u>	<u>(141,945)</u>
Other Financing Sources (Uses):		
Proceeds of Revenue Bonds/Contracts	6,333	33,416
Proceeds of General Obligation Bonds	38,169	40,157
Operating Transfers In	60,284	74,831
Operating Transfers Out	(8,801)	(8,748)
Total Other Financing Sources	<u>95,985</u>	<u>139,656</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>(11,746)</u>	<u>(2,289)</u>
Beginning Fund Balance	89,576	91,865
Ending Fund Balance	<u>\$ 77,830</u>	<u>\$ 89,576</u>

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STATE OF UTAH

DEBT SERVICE FUND

The Debt Service Fund

is used to account for the accumulation of resources and the payment of principal and interest on general obligation debt and certain revenue bonds.

STATE OF UTAH

COMPARATIVE BALANCE SHEET DEBT SERVICE FUND

June 30, 2000 and 1999

(Expressed in Thousands)

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Assets		
Cash and Cash Equivalents	\$ 27,198	\$ 22,182
Investments	6,825	11,833
Receivables:		
Accrued Interest	59	42
Due From Other Funds	124	33
Due From Component Units	<u>17,556</u>	<u>17,895</u>
Total Assets	<u>\$ 51,762</u>	<u>\$ 51,985</u>
Liabilities and Fund Balance		
Liabilities:		
Vouchers Payable	\$ 53	\$ 4
Accrued Liabilities	25,240	25,815
Due to Other Funds	156	147
Deferred Revenue	<u>17,556</u>	<u>17,895</u>
Total Liabilities	<u>43,005</u>	<u>43,861</u>
Fund Balance:		
Reserved for Debt Service	5,051	6,195
Unreserved Designated for Debt Service	<u>3,706</u>	<u>1,929</u>
Total Fund Balance	<u>8,757</u>	<u>8,124</u>
Total Liabilities and Fund Balance	<u>\$ 51,762</u>	<u>\$ 51,985</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE DEBT SERVICE FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Revenues:		
Restricted:		
Investment Income	\$ 1,455	\$ 192
Rent	<u>19,800</u>	<u>16,413</u>
Total Revenues	<u>21,255</u>	<u>16,605</u>
Expenditures:		
Principal Retirement	88,269	82,160
Interest and Other Charges	<u>70,005</u>	<u>71,380</u>
Total Expenditures	<u>158,274</u>	<u>153,540</u>
Excess Revenues Over (Under) Expenditures	<u>(137,019)</u>	<u>(136,935)</u>
Other Financing Sources (Uses):		
Proceeds of Revenue Bonds	664	476
Proceeds of Refunding Bonds	—	624,032
Payment to Refunded Bond Escrow Agent	—	(621,295)
Operating Transfers In	<u>136,988</u>	<u>134,279</u>
Total Other Financing Sources (Uses)	<u>137,652</u>	<u>137,492</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	633	557
Beginning Fund Balance	<u>8,124</u>	<u>7,567</u>
Ending Fund Balance	<u>\$ 8,757</u>	<u>\$ 8,124</u>

STATE OF UTAH

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE — BUDGET AND ACTUAL DEBT SERVICE FUND

For the Fiscal Years Ended June 30, 2000 and 1999

(Expressed in Thousands)

	June 30, 2000			June 30, 1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Restricted:						
Investments Income	\$ 1,455	\$ 1,455	\$ 0	\$ 192	\$ 192	\$ 0
Rent	19,800	19,800	0	16,413	16,413	0
Total Restricted Revenues	<u>21,255</u>	<u>21,255</u>	<u>0</u>	<u>16,605</u>	<u>16,605</u>	<u>0</u>
Intrafund Eliminations		—			—	
Total Revenues GAAP Basis		<u>21,255</u>			<u>16,605</u>	
Expenditures:						
Principal Retirement	88,269	88,269	0	82,160	82,160	0
Interest and Other Charges	70,005	70,005	0	71,380	71,380	0
Total Expenditures	<u>158,274</u>	<u>158,274</u>	<u>0</u>	<u>153,540</u>	<u>153,540</u>	<u>0</u>
Intrafund Eliminations		—			—	
Total Expenditures GAAP Basis		<u>158,274</u>			<u>153,540</u>	
Excess Revenues (Under)						
Expenditures	(137,019)	(137,019)	0	(136,935)	(136,935)	0
Other Financing Sources (Uses):						
Proceeds of Revenue Bonds	664	664	0	476	476	0
Proceeds of Refunding Bonds	—	—	0	624,032	624,032	0
Payment to Refunded Bond						
Escrow Agent	—	—	0	(621,295)	(621,295)	0
Operating Transfers In	<u>136,988</u>	<u>136,988</u>	<u>0</u>	<u>134,279</u>	<u>134,279</u>	<u>0</u>
Total Other Financing Sources	<u>137,652</u>	<u>137,652</u>	<u>0</u>	<u>137,492</u>	<u>137,492</u>	<u>0</u>
Excess Revenues and Other Sources						
Over Expenditures and Other Uses	633	633	0	557	557	0
Beginning Fund Balance	<u>8,124</u>	<u>8,124</u>	<u>0</u>	<u>7,567</u>	<u>7,567</u>	<u>0</u>
Ending Fund Balance	<u>\$ 8,757</u>	<u>\$ 8,757</u>	<u>\$ 0</u>	<u>\$ 8,124</u>	<u>\$ 8,124</u>	<u>\$ 0</u>

STATE OF UTAH

ENTERPRISE FUNDS

The Enterprise Funds

are used to account for the operations of state agencies that provide goods and services to the general public and finance their operations through user charges.

Alcoholic Beverage Control

The Alcoholic Beverage Control Commission was established by the Legislature in 1935. The Commission's purpose is to conduct, license, and regulate the sale of alcoholic beverages. Funding is provided through the sale of products. The net profit from the Fund is transferred to the State's General Fund and is used for general government purposes.

Student Assistance Programs

These programs were created by the Legislature in 1977, and are comprised of two programs administered by the State Board of Regents – Utah Higher Education Assistance Authority Student Loan Guarantee Program and the Student Loan Purchase Program. The purpose of these programs is to guarantee the repayment of student loans made by participating lenders to eligible student borrowers and to make loans to, and purchase the loans of, qualified students attending eligible institutions of higher education. Funds are acquired from bonds, lines-of-credit, variable rate demand notes, and financing agreements with the Student Loan Marketing Association.

Utah Correctional Industries (UCI)

This agency was established to provide employment for prisoners of the Utah State Prison. UCI manufactures and sells such items as license plates, furniture, highway signs, dairy and meat products, and provides printing and other miscellaneous products and services. Funding comes from charges for its products and services.

State Trust Lands Administration

This agency manages the assets of the School and Institutional Trust Lands, nonexpendable trust fund. Its objective is to maximize growth of principal and income production for the beneficiaries.

Agriculture Loan Fund

This fund is comprised of two separate revolving loan programs: the Agriculture Resource Development Loan Fund and the Rural Rehabilitation Fund. Both programs issue farm loans for soil and water conservation projects and the rehabilitation of rural areas within the State.

Utah Dairy Commission

The purpose of the Commission is to promote the use of dairy products. Its operations are comprised of promotion, advertising, research, and nutritional education regarding dairy products. Funding consists primarily of collections from milk producers.

Clean Fuels Vehicle Loan Fund

This fund was created by the Legislature in 1992 to provide a revolving loan fund for the conversion of government and private fleet vehicles to clean fuel. Funds are provided from public and private contributions, appropriations, and interest earnings on loans and invested funds.

Petroleum Storage Tank Loan Fund

This fund was created by the Legislature in 1994 to provide revolving loan capital to support small businesses, increase the availability of gasoline in rural areas, and reduce the threat of a petroleum release. Funds are provided by appropriations and interest earnings on loans and invested funds.

Waste Tire Recycling Loan Fund

This fund was repealed by the 2000 Legislature and all assets and liabilities were transferred to the Waste Tire Recycling Expendable Trust Fund.

Revitalization Programs

The 1995 and 1996 Legislatures created programs to benefit the citizens of the Uintah Basin and members of the Ute Indian Tribe and citizens of San Juan County and members of the Navajo Nation. These programs issue grants and loans to serve persons who may be socially or economically impacted by mineral resource development in these areas. Funding is provided from a percentage of oil and gas severance taxes and interest earnings.

Critical Land Conservation Fund

The LeRay McAllister Critical Land Conservation Fund was created by the Legislature in 1998 for the purpose of issuing loans and grants to assist local entities in their effort to preserve open land in the State. Funding consists primarily of state appropriations and funds from the State Building Energy Efficiency Program.

STATE OF UTAH

COMBINING BALANCE SHEET ENTERPRISE FUNDS

June 30, 2000

(Expressed in Thousands)

	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration
Assets				
Current Assets:				
Cash and Cash Equivalents	\$ 101	\$ 52,042	\$ 38	\$ 1,060
Short-Term Investments	—	163,084	—	—
Receivables:				
Accounts	1,288	5,081	1,188	4,848
Notes	—	166,134	—	—
Accrued Interest	—	16,090	—	752
Due From Other Funds	248	—	1,670	9
Inventories	14,216	—	819	—
Prepaid Items	2	524	36	—
Total Current Assets	<u>15,855</u>	<u>402,955</u>	<u>3,751</u>	<u>6,669</u>
Other Assets:				
Advances To Other Funds	—	—	—	—
Other Investments	—	13,873	—	—
Notes/Mortgages Receivable Due After One Year	—	664,536	—	—
Deferred Charges Due After One Year	—	5,059	—	—
Total Other Assets	<u>0</u>	<u>683,468</u>	<u>0</u>	<u>0</u>
Fixed Assets:				
Land	4,353	—	—	4,603
Buildings and Improvements	20,355	—	634	—
Machinery and Equipment	6,044	1,301	2,392	1,129
Accumulated Depreciation	(6,051)	(737)	(1,989)	(504)
Construction-In-Progress	—	—	1,200	—
Total Fixed Assets	<u>24,701</u>	<u>564</u>	<u>2,237</u>	<u>5,228</u>
Total Assets	<u>\$ 40,556</u>	<u>\$ 1,086,987</u>	<u>\$ 5,988</u>	<u>\$ 11,897</u>
Liabilities and Fund Equity				
Liabilities:				
Current Liabilities:				
Vouchers Payable	\$ 6,050	\$ 3,262	\$ 564	\$ 238
Accrued Liabilities Due Within One Year	634	8,677	342	203
Due to Other Funds	8,452	—	158	3,933
Deferred Revenue Due Within One Year	—	1,471	—	1,707
Revenue Bonds Payable Due Within One Year	427	53,185	20	—
Obligations Under Capital Leases Due Within One Year	91	—	—	—
Total Current Liabilities	<u>15,654</u>	<u>66,595</u>	<u>1,084</u>	<u>6,081</u>
Long-Term Liabilities:				
Accrued Liabilities Due After One Year	—	38,377	—	—
Deferred Revenue Due After One Year	—	3,860	—	—
Revenue Bonds Payable Due After One Year	10,523	816,037	1,275	—
Obligations Under Capital Leases Due After One Year	168	—	—	—
Total Long-Term Liabilities	<u>10,691</u>	<u>858,274</u>	<u>1,275</u>	<u>0</u>
Total Liabilities	<u>26,345</u>	<u>924,869</u>	<u>2,359</u>	<u>6,081</u>
Fund Equity:				
Contributed Working Capital	14,211	—	3,103	5,429
Retained Earnings	—	162,118	526	387
Total Fund Equity	<u>14,211</u>	<u>162,118</u>	<u>3,629</u>	<u>5,816</u>
Total Liabilities and Fund Equity	<u>\$ 40,556</u>	<u>\$ 1,086,987</u>	<u>\$ 5,988</u>	<u>\$ 11,897</u>

Agriculture Loan Fund	Utah Dairy Commission	Clean Fuels Vehicle Loan Fund	Petroleum Storage Tank Loan Fund	Waste Tire Recycling Loan Fund	Revitalization Programs	Critical Land Conservation Fund	Total June 30, 2000
\$ 7,454 —	\$ 207 —	\$ 2,362 —	\$ 4,177 —	\$ — —	\$ 3,536 —	\$ 3,477 —	\$ 74,454 163,084
1 2,933 361 9 — —	280 — — — 59	— 37 6 20 —	— 162 — — —	— — — — —	— — — — —	— — — — —	12,686 169,266 17,209 1,956 15,094 562
<u>10,758</u>	<u>546</u>	<u>2,425</u>	<u>4,339</u>	<u>0</u>	<u>3,536</u>	<u>3,477</u>	<u>454,311</u>
— — 19,338 — <u>19,338</u>	— 336 — — <u>336</u>	120 — 26 — <u>146</u>	— — 1,191 — <u>1,191</u>	— — — — <u>0</u>	— — — — <u>0</u>	— — — — <u>0</u>	120 14,209 685,091 5,059 <u>704,479</u>
— — 20 (12) — <u>8</u>	32 117 67 (123) — <u>93</u>	— — — — — <u>0</u>	— — — — — <u>0</u>	— — — — — <u>0</u>	— — — — — <u>0</u>	— — — — — <u>0</u>	8,988 21,106 10,953 (9,416) 1,200 <u>32,831</u>
<u>\$ 30,104</u>	<u>\$ 975</u>	<u>\$ 2,571</u>	<u>\$ 5,530</u>	<u>\$ 0</u>	<u>\$ 3,536</u>	<u>\$ 3,477</u>	<u>\$ 1,191,621</u>
\$ — 14 19 — — — 33	\$ 114 18 — — — — <u>132</u>	\$ — — 40 — — — <u>40</u>	\$ — — 1 — — — <u>1</u>	\$ — — — — — — <u>0</u>	\$ — — 119 — — — <u>119</u>	\$ 2 — 937 — — — <u>939</u>	\$ 10,230 9,888 13,659 3,178 53,632 91 <u>90,678</u>
— — — — — 0 33	— — — — — 0 <u>132</u>	— — — — — 0 <u>40</u>	— — — — — 0 <u>1</u>	— — — — — 0 <u>0</u>	— — — — — 0 <u>119</u>	— — — — — 0 <u>939</u>	38,377 3,860 827,835 168 870,240 <u>960,918</u>
20,037 10,034 30,071 <u>\$ 30,104</u>	— 843 843 <u>\$ 975</u>	1,650 881 2,531 <u>\$ 2,571</u>	5,000 529 5,529 <u>\$ 5,530</u>	— — 0 — <u>\$ 0</u>	400 3,017 3,417 — <u>\$ 3,536</u>	180 2,358 2,538 — <u>\$ 3,477</u>	50,010 180,693 230,703 <u>\$ 1,191,621</u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration
Operating Revenues:				
Investment Earnings	\$ —	\$ 12,704	\$ —	\$ —
Liquor:				
Sales	116,576	—	—	—
Licenses, Permits, and Fees	822	—	—	9
Charges for Services/Premiums	—	5,558	14,118	4,919
Interest on Notes/Mortgages	—	54,212	—	—
Federal Reinsurance and Allowances	—	21,117	—	—
Miscellaneous	1	—	1	—
Total Operating Revenues	117,399	93,591	14,119	4,928
Cost of Goods Sold	73,927	—	11,523	—
Gross Profit	43,472	93,591	2,596	4,928
Operating Expenses:				
Administration	11,171	27,219	2,246	4,101
Payments on Loan Guarantees	—	7,970	—	—
Grants	—	—	—	—
Rentals and Leases	508	—	65	374
Maintenance	950	—	148	5
Interest	—	43,042	—	—
Depreciation	967	223	81	208
Supplies and Other Miscellaneous	639	—	520	77
Total Operating Expenses	14,235	78,454	3,060	4,765
Total Operating Income (Loss)	29,237	15,137	(464)	163
Non-Operating Income (Expenses):				
Investment Earnings	6	2,234	—	(37)
Gain (Loss) on Sale of Fixed Assets	(11)	—	—	(13)
Tax Revenues	—	—	—	—
Interest Expense	(573)	—	(55)	—
Total Non-Operating Income (Expenses)	(578)	2,234	(55)	(50)
Income Before Operating Transfers	28,659	17,371	(519)	113
Operating Transfers In	—	—	—	—
Operating Transfers Out	(28,659)	(250)	—	—
Net Income	0	17,121	(519)	113
Beginning Retained Earnings	—	144,997	1,045	274
Residual Equity Transfers	—	—	—	—
Ending Retained Earnings	\$ 0	\$ 162,118	\$ 526	\$ 387

Agriculture Loan Fund	Utah Dairy Commission	Clean Fuels Vehicle Loan Fund	Petroleum Storage Tank Loan Fund	Waste Tire Recycling Loan Fund	Revitalization Programs	Critical Land Conservation Fund	Total June 30, 2000
\$ 449	\$ —	\$ 131	\$ 239	\$ 31	\$ 141	\$ —	\$ 13,695
—	—	—	—	—	—	—	116,576
—	—	—	—	—	—	—	831
—	2,073	—	—	—	—	—	26,668
731	—	7	43	10	—	—	55,003
—	—	—	—	—	—	—	21,117
7	35	—	—	—	—	9	53
1,187	2,108	138	282	41	141	9	233,943
—	—	—	—	—	—	—	85,450
<u>1,187</u>	<u>2,108</u>	<u>138</u>	<u>282</u>	<u>41</u>	<u>141</u>	<u>9</u>	<u>148,493</u>
211	1,853	49	27	—	2	14	46,893
—	—	—	—	—	—	—	7,970
—	—	—	—	—	837	925	1,762
—	—	—	—	—	—	—	947
—	—	—	—	—	—	—	1,103
—	—	—	—	—	—	—	43,042
3	9	—	—	—	—	—	1,491
6	172	—	—	—	—	—	1,414
220	2,034	49	27	0	839	939	104,622
<u>967</u>	<u>74</u>	<u>89</u>	<u>255</u>	<u>41</u>	<u>(698)</u>	<u>(930)</u>	<u>43,871</u>
—	28	—	—	—	—	202	2,433
—	—	—	—	—	—	—	(24)
500	—	—	—	—	1,227	—	1,727
—	—	—	—	—	—	—	(628)
500	28	0	0	0	1,227	202	3,508
1,467	102	89	255	41	529	(728)	47,379
—	—	—	—	—	—	2,750	2,750
(233)	—	—	(124)	—	—	—	(29,266)
1,234	102	89	131	41	529	2,022	20,863
8,800	741	792	398	191	2,488	336	160,062
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(232)</u>	<u>—</u>	<u>—</u>	<u>(232)</u>
<u>\$ 10,034</u>	<u>\$ 843</u>	<u>\$ 881</u>	<u>\$ 529</u>	<u>\$ 0</u>	<u>\$ 3,017</u>	<u>\$ 2,358</u>	<u>\$ 180,693</u>

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Alcoholic Beverage Control	Student Assistance Programs	Utah Correctional Industries	State Trust Lands Administration
Increase (Decrease) in Cash and Cash Equivalents:				
Cash Flows From Operating Activities:				
Receipts from Customers/Loan Interest/Fees/Premiums	\$ 138,749	\$ 54,377	\$ 5,207	\$ 5,016
Receipts from Loan Maturities	—	118,513	—	—
Receipts of Federal Reinsurance and Allowances	—	19,537	—	—
Receipts from State Customers	—	—	9,366	—
Student Loan Disbursements Received from Lenders	—	174,392	—	—
Student Loan Disbursements Sent to Schools	—	(174,416)	—	—
Payments to Suppliers/Claims/Grants	(78,955)	(22,459)	(6,559)	(1,332)
Disbursements for Loans Receivable	—	(213,480)	—	—
Payments on Loan Guarantees	—	(13,214)	—	—
Payments for Employee Services and Benefits	(9,228)	(4,009)	(7,326)	(3,301)
Payments to State Suppliers	(945)	—	(236)	(167)
Payments of Sales, School Lunch, and Premium Taxes	(22,534)	—	—	—
Net Cash Provided (Used) by Operating Activities	<u>27,087</u>	<u>(60,759)</u>	<u>452</u>	<u>216</u>
Cash Flows from Noncapital Financing Activities:				
Borrowings Under Revolving Loans	6,058	—	—	—
Repayments Under Revolving Loans	(2,716)	—	—	—
Receipts from Bonds, Notes, Advances, and Deposits	—	125,000	677	—
Payments of Bonds, Notes, Advances, and Deposits	—	(50,800)	—	—
Interest Paid on Bonds, Notes, and Financing Costs	—	(44,914)	(80)	—
Oil and Gas Severance Tax	—	—	—	—
Operating Transfers In from Other Funds	—	—	—	—
Operating Transfers Out to Other Funds	(28,659)	(250)	—	—
Equity Transfers Out to Other Funds	(978)	—	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(26,295)</u>	<u>29,036</u>	<u>597</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Bond and Note Debt Issuance/Grants	854	—	—	—
Proceeds from Disposition of Capital Assets	—	—	—	249
Principal Paid on Debt and Contract Maturities	(559)	—	—	—
Acquisition and Construction of Capital Assets	(1,396)	(646)	(1,308)	(2,324)
Interest Paid on Bonds, Notes, and Capital Leases	(567)	—	—	—
Transfers In from Other Funds	878	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(790)</u>	<u>(646)</u>	<u>(1,308)</u>	<u>(2,075)</u>
Cash Flows from Investing Activities:				
Proceeds from the Sale and Maturity of Investments	—	369,730	—	—
Receipts of Interest and Dividends from Investments	—	14,509	—	(37)
Payments to Purchase Investments	—	(346,329)	—	—
Net Cash Provided (Used) by Investing Activities	<u>0</u>	<u>37,910</u>	<u>0</u>	<u>(37)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2	5,541	(259)	(1,896)
Beginning Cash and Cash Equivalents	99	46,501	297	2,956
Ending Cash and Cash Equivalents	<u>\$ 101</u>	<u>\$ 52,042</u>	<u>\$ 38</u>	<u>\$ 1,060</u>

Agriculture Loan Fund	Utah Dairy Commission	Clean Fuels Vehicle Loan Fund	Petroleum Storage Tank Loan Fund	Waste Tire Recycling Loan Fund	Revitalization Programs	Critical Land Conservation Fund	Total June 30, 2000
\$ 1,123	\$ 2,179	\$ 136	\$ 282	\$ 41	\$ 141	\$ 32	\$ 207,283
3,515	—	74	193	100	—	—	122,395
—	—	—	—	—	—	—	19,537
3	—	—	—	—	—	—	9,369
—	—	—	—	—	—	—	174,392
—	—	—	—	—	—	—	(174,416)
(85)	(1,756)	(2)	—	—	(737)	—	(111,885)
(5,878)	—	—	(57)	—	—	—	(219,415)
—	—	—	—	—	—	—	(13,214)
(176)	(323)	(4)	—	—	—	—	(24,367)
(15)	—	—	—	—	—	—	(1,363)
—	—	—	—	—	—	—	(22,534)
<u>(1,513)</u>	<u>100</u>	<u>204</u>	<u>418</u>	<u>141</u>	<u>(596)</u>	<u>32</u>	<u>(34,218)</u>
—	—	—	—	—	—	—	6,058
—	—	—	—	—	—	—	(2,716)
—	—	—	—	—	—	—	125,677
—	—	—	—	—	—	—	(50,800)
—	—	—	—	—	—	—	(44,994)
500	—	—	—	—	1,227	—	1,727
—	—	—	—	—	—	2,750	2,750
(233)	—	—	(124)	—	—	—	(29,266)
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(978)</u>	<u>—</u>	<u>—</u>	<u>(1,956)</u>
<u>267</u>	<u>0</u>	<u>0</u>	<u>(124)</u>	<u>(978)</u>	<u>1,227</u>	<u>2,750</u>	<u>6,480</u>
—	—	—	—	—	—	—	854
—	—	—	—	—	—	—	249
—	—	—	—	—	—	—	(559)
—	(5)	—	—	—	—	—	(5,679)
—	—	—	—	—	—	—	(567)
—	—	—	—	—	—	—	878
<u>0</u>	<u>(5)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,824)</u>
—	—	—	—	—	—	—	369,730
—	28	—	—	—	—	202	14,702
<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>(346,329)</u>
<u>0</u>	<u>28</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>202</u>	<u>38,103</u>
(1,246)	123	204	294	(837)	631	2,984	5,541
8,700	84	2,158	3,883	837	2,905	493	68,913
<u>\$ 7,454</u>	<u>\$ 207</u>	<u>\$ 2,362</u>	<u>\$ 4,177</u>	<u>\$ 0</u>	<u>\$ 3,536</u>	<u>\$ 3,477</u>	<u>\$ 74,454</u>

Continues

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS ENTERPRISE FUNDS

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	<u>Alcoholic Beverage Control</u>	<u>Student Assistance Programs</u>	<u>Utah Correctional Industries</u>	<u>State Trust Lands Administration</u>
--	---	--	---	---

Reconciliation of Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:

Total Operating Income (Loss)	\$ 29,237	\$ 15,137	\$ (464)	\$ 163
---	-----------	-----------	----------	--------

Adjustments to Reconcile Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:

Depreciation Not Requiring Cash	967	223	81	208
Interest Expense for Noncapital and Capital Financing	—	42,557	—	—
Revenue from Non-Operating Investment Activities	—	(6,827)	—	—
Miscellaneous Gains, Losses, and Other Items				
Not Requiring Cash	191	2,920	206	—
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable/				
Due From Other Funds	(160)	(3,161)	454	(2,380)
(Increase) Decrease in Accrued Interest/				
Notes Receivable	—	(110,743)	—	(146)
(Increase) Decrease in Inventories	(1,908)	—	121	—
(Increase) Decrease in Prepaid Items	—	(5)	19	—
Decrease in Vouchers Payable/Accrued				
Liabilities/Due to Other Funds	(1,240)	(1,301)	35	2,481
Decrease in Deferred Revenue/Deposits	—	441	—	(110)
Net Cash Provided (Used) by Operating Activities	<u>\$ 27,087</u>	<u>\$ (60,759)</u>	<u>\$ 452</u>	<u>\$ 216</u>

Noncash Investing, Capital, and Financing Activities:

Contributed Operating Assets Transferred (Out)	\$ —	\$ —	\$ —	\$ —
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Agriculture Loan Fund	Utah Dairy Commission	Clean Fuels Vehicle Loan Fund	Petroleum Storage Tank Loan Fund	Waste Tire Recycling Loan Fund	Revitalization Programs	Critical Land Conservation Fund	Total June 30, 2000
\$ 967	\$ 74	\$ 89	\$ 255	\$ 41	\$ (698)	\$ (930)	\$ 43,871
3	9	—	—	—	—	—	1,491
—	—	—	—	—	—	—	42,557
—	—	—	—	—	—	—	(6,827)
—	—	—	27	—	—	—	3,344
(3)	71	20	—	—	—	23	(5,136)
(2,419)	40	59	136	100	—	—	(112,973)
—	14	—	—	—	—	—	(1,773)
—	—	—	—	—	—	—	14
(61)	(108)	36	—	—	102	939	883
—	—	—	—	—	—	—	331
<u>\$ (1,513)</u>	<u>\$ 100</u>	<u>\$ 204</u>	<u>\$ 418</u>	<u>\$ 141</u>	<u>\$ (596)</u>	<u>\$ 32</u>	<u>\$ (34,218)</u>
 <hr/>	 <hr/>	 <hr/>	 <hr/>	 <hr/>	 <hr/>	 <hr/>	 <hr/>
\$ —	\$ —	\$ —	\$ —	\$ (254)	\$ —	\$ —	\$ (254)
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (254)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (254)</u>

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STATE OF UTAH

INTERNAL SERVICE FUNDS

The Internal Service Funds

are maintained to account for the operation of state agencies which provide goods or services to other state agencies and other governmental units on a cost reimbursement basis.

Water Resources Loan Fund

This fund provides loans to local governments, water districts, and other entities for the purpose of upgrading water storage facilities and other related structures. Capital for this fund has been provided from the General Fund or from general obligation bonds that are repaid from general tax revenues. Additional funds have been generated by issuing revolving fund recapitalization revenue bonds which are secured by notes receivable in the fund and will be repaid from the collection of these loans.

Information Technology Fund

This fund is responsible for providing data processing services and voice and data communication services to state agencies.

Employees Group Insurance

This fund offers several health insurance programs to state and local government employees. These programs include plans operated entirely by the State, as well as plans offered by private insurance carriers.

Community Impact Loan Fund

This fund provides loans to local governments to alleviate the social, economic, and public financial impacts resulting from the development of the State's natural resources. Working capital for this fund is provided from federal mineral lease funds transferred from the General Fund.

Transportation Infrastructure Loan Fund

This fund was created in 1997 as a revolving loan fund to provide infrastructure assistance to state and local governments to expedite construction projects. The fund will be capitalized with federal grants and state matching appropriations.

General Services Fund

This fund provides office supplies, statewide copy services, and mail services to state agencies.

Fleet Operations Fund

This fund provides automobile rental, fuel dispensing, and surplus property services to state agencies.

Human Services/Internal Service Fund

This fund is responsible for the operation and maintenance of the administration facilities used by the Department of Human Services. It also provides computer programming services for the department.

Office of Education/Internal Service Fund

This fund provides copy services and mail services to the Office of Education.

Natural Resources/Internal Service Fund

This fund operates the Department of Natural Resources' motor pool and central warehouse services.

Risk Management Fund

This division of the Department of Administrative Services provides insurance coverage and loss prevention to state agencies, institutions of higher education, and to participating local school districts. Coverage is provided using an optimal combination of self-insurance and private excess insurance.

Property Management Fund

This fund has statutory responsibility for the operation and maintenance of facilities used by state agencies.

State Debt Collection Fund

This fund provides a central collection process for the delinquent receivables of the State. It is funded through collection fees.

STATE OF UTAH

COMBINING BALANCE SHEET INTERNAL SERVICE FUNDS

June 30, 2000

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 3,851	\$ 6,402	\$ 1,727	\$ 33,472	\$ —
Short-Term Investments	1,791	—	44,755	—	—
Receivables:					
Accounts	1,750	768	10,977	—	—
Notes	8,645	—	—	6,879	—
Accrued Interest	7,748	—	1,909	1,941	—
Due From Other Funds	147	4,501	—	—	—
Inventories	—	1,173	—	—	—
Prepaid Items	—	1,061	2,530	—	—
Total Current Assets	<u>23,932</u>	<u>13,905</u>	<u>61,898</u>	<u>42,292</u>	<u>0</u>
Other Assets:					
Advances To Other Funds	—	—	—	—	2,478
Other Investments	—	—	104,245	—	—
Long-Term Portion of Notes Receivable	192,591	—	—	130,153	—
Long-Term Portion of Prepaid Items	—	76	—	—	—
Total Other Assets	<u>192,591</u>	<u>76</u>	<u>104,245</u>	<u>130,153</u>	<u>2,478</u>
Fixed Assets:					
Buildings and Improvements	—	5,777	—	—	—
Machinery and Equipment	—	77,629	3,013	—	—
Accumulated Depreciation	—	(68,067)	(1,644)	—	—
Construction-In-Progress	—	622	—	—	—
Total Fixed Assets	<u>0</u>	<u>15,961</u>	<u>1,369</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$ 216,523</u>	<u>\$ 29,942</u>	<u>\$ 167,512</u>	<u>\$ 172,445</u>	<u>\$ 2,478</u>
Liabilities and Fund Equity					
Liabilities:					
Current Liabilities:					
Vouchers Payable	\$ 77	\$ 3,600	\$ 2,254	\$ —	\$ —
Accrued Liabilities	96	1,060	3,122	—	—
Securities Lending Liability	—	—	36,294	—	—
Due to Other Funds	11	283	500	—	—
Due to Component Units	—	—	277	—	—
Deferred Revenue	—	333	982	7	—
Policy Claim Liabilities Due Within One Year	—	—	35,353	—	—
Revenue Bonds Due Within One Year	1,400	—	—	—	—
Total Current Liabilities	<u>1,584</u>	<u>5,276</u>	<u>78,782</u>	<u>7</u>	<u>0</u>
Long-Term Liabilities:					
Advances From Other Funds	—	—	—	—	—
Policy Claim Liabilities Long-Term Portion	—	—	32,771	—	—
Notes Payable Long-Term Portion	—	217	1,000	—	—
Revenue Bonds Long-Term Portion	4,745	—	—	—	—
Total Long-Term Liabilities	<u>4,745</u>	<u>217</u>	<u>33,771</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>6,329</u>	<u>5,493</u>	<u>112,553</u>	<u>7</u>	<u>0</u>
Fund Equity:					
Contributed Working Capital	166,326	8,263	—	118,091	168
Retained Earnings	43,868	16,186	54,959	54,347	2,310
Total Fund Equity	<u>210,194</u>	<u>24,449</u>	<u>54,959</u>	<u>172,438</u>	<u>2,478</u>
Total Liabilities and Fund Equity	<u>\$ 216,523</u>	<u>\$ 29,942</u>	<u>\$ 167,512</u>	<u>\$ 172,445</u>	<u>\$ 2,478</u>

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2000
\$ 127	\$ 89	\$ 716	\$ —	\$ —	\$ 10,891 34,602	\$ 1,057	\$ 668	\$ 59,000 81,148
—	—	—	—	—	—	—	—	—
191	2,841	—	2	—	127	11	9	16,676
—	—	—	—	—	—	—	—	15,524
—	—	—	—	—	—	—	—	11,598
2,220	3,620	32	259	784	42	628	37	12,270
701	661	—	75	340	—	—	—	2,950
—	—	—	13	—	1,153	—	—	4,757
3,239	7,211	748	349	1,124	46,815	1,696	714	203,923
—	—	—	—	—	—	—	—	2,478
—	—	—	—	—	—	—	—	104,245
—	—	—	—	—	—	—	—	322,744
—	—	—	—	—	1,882	—	—	1,958
0	0	0	0	0	1,882	0	0	431,425
58	1,394	—	—	1,246	—	—	—	8,475
8,852	85,747	60	239	13,576	205	519	—	189,840
(4,775)	(33,450)	(60)	(189)	(6,496)	(174)	(293)	—	(115,148)
—	—	—	—	—	—	—	—	622
4,135	53,691	0	50	8,326	31	226	0	83,789
\$ 7,374	\$ 60,902	\$ 748	\$ 399	\$ 9,450	\$ 48,728	\$ 1,922	\$ 714	\$ 719,137
\$ 860	\$ 2,372	\$ 12	\$ 32	\$ 174	\$ 3,277	\$ 829	\$ 17	\$ 13,504
150	160	167	15	17	97	396	5	5,285
—	—	—	—	—	—	—	—	36,294
1,385	13,259	17	46	1,902	1,444	153	267	19,267
—	—	—	—	—	—	—	—	277
—	54	—	—	—	796	—	—	2,172
—	—	—	—	—	7,212	—	—	42,565
—	35	—	—	—	—	—	—	1,435
2,395	15,880	196	93	2,093	12,826	1,378	289	120,799
3,314	18,053	—	69	7,383	—	—	—	28,819
—	—	—	—	—	29,648	—	—	62,419
—	—	—	—	—	—	—	—	1,217
—	1,085	—	—	—	—	—	—	5,830
3,314	19,138	0	69	7,383	29,648	0	0	98,285
5,709	35,018	196	162	9,476	42,474	1,378	289	219,084
2,730	22,983	99	143	2,919	766	172	—	322,660
(1,065)	2,901	453	94	(2,945)	5,488	372	425	177,393
1,665	25,884	552	237	(26)	6,254	544	425	500,053
\$ 7,374	\$ 60,902	\$ 748	\$ 399	\$ 9,450	\$ 48,728	\$ 1,922	\$ 714	\$ 719,137

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
Operating Revenues:					
Investment Earnings	\$ 747	\$ —	\$ 6,300	\$ 1,656	\$ —
Interest on Notes/Mortgages	4,734	—	—	3,058	—
Charges for Services/Premiums	255	54,942	220,607	—	—
Total Operating Revenues	<u>5,736</u>	<u>54,942</u>	<u>226,907</u>	<u>4,714</u>	<u>0</u>
Operating Expenses:					
Personnel Services	—	16,080	5,805	—	—
Materials and Services for Resale	907	13,336	—	—	—
Grants	10,486	—	—	—	—
Rentals and Leases	—	217	486	—	—
Maintenance	—	563	—	—	—
Interest	444	—	—	—	—
Depreciation	—	6,200	417	—	—
Benefit Claims	—	—	229,340	—	—
Policyholder Dividends	—	—	11,075	—	—
Miscellaneous Other:					
Data Processing	—	10,963	205	—	—
Supplies	—	1,017	1,153	—	—
Utilities	—	4,153	738	—	—
Unclassified Other	—	1,691	1,143	37	—
Total Operating Expenses	<u>11,837</u>	<u>54,220</u>	<u>250,362</u>	<u>37</u>	<u>0</u>
Total Operating Income (Loss)	<u>(6,101)</u>	<u>722</u>	<u>(23,455)</u>	<u>4,677</u>	<u>0</u>
Non-Operating Income (Expenses):					
Federal Grants	—	158	—	—	2,310
Gain (Loss) on Sale of Fixed Assets	—	(12)	—	—	—
Refunds Paid to Federal Government	—	(648)	—	—	—
Tax Revenues	8,979	—	—	—	—
Interest Expense	—	—	—	—	—
Other Expenses	—	—	—	—	—
Total Non-Operating Income (Expenses)	<u>8,979</u>	<u>(502)</u>	<u>0</u>	<u>0</u>	<u>2,310</u>
Income (Loss) Before Operating Transfers	2,878	220	(23,455)	4,677	2,310
Operating Transfers In	—	392	—	—	—
Operating Transfers Out	(4,751)	(1,656)	—	(799)	—
Net Income (Loss)	<u>(1,873)</u>	<u>(1,044)</u>	<u>(23,455)</u>	<u>3,878</u>	<u>2,310</u>
Beginning Retained Earnings	45,741	17,230	78,414	50,469	—
Residual Equity Transfers	—	—	—	—	—
Ending Retained Earnings	<u>\$ 43,868</u>	<u>\$ 16,186</u>	<u>\$ 54,959</u>	<u>\$ 54,347</u>	<u>\$ 2,310</u>

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2000
\$ —	\$ —	\$ —	\$ —	\$ —	\$ 2,988	\$ —	\$ —	\$ 11,691
—	—	—	—	—	—	—	—	7,792
<u>12,265</u>	<u>33,661</u>	<u>4,010</u>	<u>1,062</u>	<u>3,637</u>	<u>22,990</u>	<u>17,589</u>	<u>680</u>	<u>371,698</u>
<u>12,265</u>	<u>33,661</u>	<u>4,010</u>	<u>1,062</u>	<u>3,637</u>	<u>25,978</u>	<u>17,589</u>	<u>680</u>	<u>391,181</u>
 2,282	 2,146	 2,198	 258	 267	 1,632	 5,820	 68	 36,556
6,738	12,240	—	313	442	11,345	—	188	45,509
—	—	—	—	—	—	—	190	10,676
1,061	167	736	227	82	19	546	—	3,541
205	6,426	572	37	1,558	5	5,686	—	15,052
—	—	—	—	—	—	—	—	444
1,231	6,928	—	10	1,622	40	74	—	16,522
—	—	—	—	—	8,726	—	—	238,066
—	—	—	—	—	—	—	—	11,075
 47	 87	 108	 5	 13	 86	 130	 —	 11,644
241	243	9	108	6	272	358	2	3,409
33	104	33	2	13	32	4,653	—	9,761
156	1,378	49	54	167	205	625	2	5,507
<u>11,994</u>	<u>29,719</u>	<u>3,705</u>	<u>1,014</u>	<u>4,170</u>	<u>22,362</u>	<u>17,892</u>	<u>450</u>	<u>407,762</u>
<u>271</u>	<u>3,942</u>	<u>305</u>	<u>48</u>	<u>(533)</u>	<u>3,616</u>	<u>(303)</u>	<u>230</u>	<u>(16,581)</u>
 —	 90	 —	 —	 —	 —	 —	 —	 2,558
(8)	(490)	(1)	—	67	—	(8)	—	(452)
—	—	—	—	—	(121)	—	—	(769)
—	—	—	—	—	—	—	—	8,979
—	(57)	—	—	—	—	—	—	(57)
—	—	—	—	—	—	—	—	0
<u>(8)</u>	<u>(457)</u>	<u>(1)</u>	<u>0</u>	<u>67</u>	<u>(121)</u>	<u>(8)</u>	<u>0</u>	<u>10,259</u>
263	3,485	304	48	(466)	3,495	(311)	230	(6,322)
 —	 —	 —	 —	 —	 —	 —	 —	 392
—	—	—	—	—	(552)	—	—	(7,758)
263	3,485	304	48	(466)	2,943	(311)	230	(13,688)
(1,149)	(584)	(29)	46	(2,479)	2,545	683	195	191,082
 <u>(179)</u>	 <u>—</u>	 <u>178</u>	 <u>—</u>	 <u>\$ (2,945)</u>	 <u>\$ 5,488</u>	 <u>\$ 372</u>	 <u>\$ 425</u>	 <u>(1)</u>
<u>\$ (1,065)</u>	<u>\$ 2,901</u>	<u>\$ 453</u>	<u>\$ 94</u>					<u>\$ 177,393</u>

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
--	---------------------------------	---------------------------	---------------------------------	----------------------------------	---

Increase (Decrease) in Cash and Cash Equivalents:

Cash Flows From Operating Activities:

Receipts from Customers/Loan Interest/Fees/Premiums	\$ 4,027	\$ 2,240	\$ 218,016	\$ 2,906	\$ —
Receipts from Loan Maturities	10,405	—	—	6,784	—
Receipts from State Customers	27	53,629	—	—	—
Payments to Suppliers/Claims/Grants	(12,144)	(18,820)	(226,917)	—	—
Disbursements for Loans Receivable	(19,759)	—	—	(11,629)	(2,478)
Payments for Employee Services and Benefits	—	(15,915)	(4,081)	—	—
Payments to State Suppliers	—	(11,192)	(32)	(46)	—
Payments of Policyholder Dividends	—	—	(11,075)	—	—
Net Cash Provided (Used) by Operating Activities	<u>(17,444)</u>	<u>9,942</u>	<u>(24,089)</u>	<u>(1,985)</u>	<u>(2,478)</u>

Cash Flows from Noncapital Financing Activities:

Receipts from Bonds, Notes, Advances, and Deposits	—	—	—	—	—
Payments of Bonds, Notes, Advances, Deposits, and Retained Earnings	(1,325)	(648)	—	—	—
Interest Paid on Notes and Financing Costs	(464)	—	—	—	—
Restricted Sales Tax	8,987	—	—	—	—
Federal Grants	—	158	—	—	2,310
Operating Transfers In from Other Funds	—	392	—	—	—
Operating Transfers Out to Other Funds	(4,751)	(1,656)	—	(799)	—
Equity Transfers In from Other Funds	1,653	—	—	9,854	168
Equity Transfers Out to Other Funds	—	—	—	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>4,100</u>	<u>(1,754)</u>	<u>0</u>	<u>9,055</u>	<u>2,478</u>

Cash Flows from Capital and Related Financing Activities:

Proceeds from Disposition of Capital Assets	—	960	—	—	—
Federal Grants	—	—	—	—	—
Principal Paid on Debt and Contract Maturities	—	—	—	—	—
Acquisition and Construction of Capital Assets	—	(5,569)	(742)	—	—
Interest Paid on Bonds, Notes, and Capital Leases	—	—	—	—	—
Transfers In from Other Funds	—	—	—	—	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>0</u>	<u>(4,609)</u>	<u>(742)</u>	<u>0</u>	<u>0</u>

Cash Flows from Investing Activities:

Proceeds from the Sale and Maturity of Investments	9,390	—	30,483	—	—
Receipts of Interest and Dividends from Investments	695	—	7,884	1,656	—
Payments to Purchase Investments	(6,089)	—	(14,710)	—	—
Net Cash Provided (Used) by Investing Activities	<u>3,996</u>	<u>0</u>	<u>23,657</u>	<u>1,656</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(9,348)</u>	<u>3,579</u>	<u>(1,174)</u>	<u>8,726</u>	<u>0</u>
Beginning Cash and Cash Equivalents	<u>13,199</u>	<u>2,823</u>	<u>2,901</u>	<u>24,746</u>	<u>—</u>
Ending Cash and Cash Equivalents	<u>\$ 3,851</u>	<u>\$ 6,402</u>	<u>\$ 1,727</u>	<u>\$ 33,472</u>	<u>\$ 0</u>

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2000
\$ 298	\$ 8,011	\$ —	\$ —	\$ 11	\$ 5,261	\$ 220	\$ 1,165	\$ 242,155
—	—	—	—	—	—	—	—	17,189
11,697	25,688	4,144	1,013	3,500	18,312	17,653	—	135,663
(7,837)	(8,641)	(139)	(638)	—	(21,395)	(12,433)	(199)	(309,163)
—	—	—	—	—	—	—	—	(33,866)
(2,249)	(2,123)	(2,194)	(256)	(264)	(1,618)	(5,756)	(64)	(34,520)
(1,361)	(11,587)	(1,349)	(107)	(2,464)	(2,008)	—	(472)	(30,618)
—	—	—	—	—	—	—	—	(11,075)
548	11,348	462	12	783	(1,448)	(316)	430	(24,235)
2,204	6,961	—	16	839	—	—	—	10,020
(1,263)	(8,802)	—	(10)	(1,897)	(121)	—	—	(14,066)
—	—	—	—	—	—	—	—	(464)
—	—	—	—	—	—	—	—	8,987
—	—	—	—	—	—	—	—	2,468
—	—	—	—	—	—	—	—	392
—	—	—	—	—	(552)	—	—	(7,758)
96	—	179	—	—	—	—	—	11,950
(179)	—	(159)	—	—	—	—	—	(338)
858	(1,841)	20	6	(1,058)	(673)	0	0	11,191
32	1,854	37	—	275	—	—	—	3,158
—	90	—	—	—	—	—	—	90
—	(35)	—	—	—	—	—	—	(35)
(1,606)	(15,519)	—	(18)	—	(7)	(39)	—	(23,500)
—	(58)	—	—	—	—	—	—	(58)
—	4,000	—	—	—	—	—	—	4,000
(1,574)	(9,668)	37	(18)	275	(7)	(39)	0	(16,345)
—	—	—	—	—	398	—	—	40,271
—	—	—	—	—	2,988	—	—	13,223
—	—	—	—	—	—	—	—	(20,799)
0	0	0	0	0	3,386	0	0	32,695
(168)	(161)	519	0	0	1,258	(355)	430	3,306
295	250	197	—	—	9,633	1,412	238	55,694
\$ 127	\$ 89	\$ 716	\$ 0	\$ 0	\$ 10,891	\$ 1,057	\$ 668	\$ 59,000

Continues

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Water Resources Loan Fund	Information Technology	Employees Group Insurance	Community Impact Loan Fund	Transportation Infrastructure Loan Fund
--	---------------------------------	---------------------------	---------------------------------	----------------------------------	---

Reconciliation of Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:

Total Operating Income (Loss)	\$ (6,101)	\$ 722	\$ (23,455)	\$ 4,677	\$ —
Adjustments to Reconcile Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation Not Requiring Cash					
—	6,200	417	—	—	—
Interest Expense for Noncapital and Capital Financing	444	—	—	—	—
Revenue from Non-Operating Investment Activities	(747)	—	(6,300)	(1,656)	—
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable/ Due From Other Funds					
(42)	1,244	(3,550)	—	—	—
(Increase) Decrease in Accrued Interest/ Notes Receivable					
(10,166)	—	—	(4,973)	(2,478)	—
(Increase) Decrease in Inventories					
—	(64)	—	—	—	—
(Increase) Decrease in Prepaid Items					
—	(36)	(2,270)	—	—	—
(Decrease) Increase in Vouchers Payable/Accrued Liabilities/Due to Other Funds					
(832)	2,193	3,173	(9)	—	—
(Decrease) Increase in Deferred Revenue					
—	(317)	838	(24)	—	—
(Decrease) Increase in Policy Claim Liabilities					
—	—	7,058	—	—	—
Net Cash Provided (Used) by Operating Activities	<u>\$ (17,444)</u>	<u>\$ 9,942</u>	<u>\$ (24,089)</u>	<u>\$ (1,985)</u>	<u>\$ (2,478)</u>

Noncash Investing, Capital, and Financing Activities:

Contributed Capital Assets Transferred In (Out)	\$ —	\$ —	\$ —	\$ —	\$ —
Increase (Decrease) in Fair Market Value of Investments	—	—	2,277	—	—
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,277</u>	<u>\$ 0</u>	<u>\$ 0</u>

General Services	Fleet Operations	Human Services/ Internal Service	Office of Education/ Internal Service	Natural Resources/ Internal Service	Risk Management	Property Management	State Debt Collection	Total June 30, 2000
\$ 271	\$ 3,942	\$ 305	\$ 48	\$ (533)	\$ 3,616	\$ (303)	\$ 230	\$ (16,581)
1,231	6,928	—	10	1,622	40	74	—	16,522
—	—	—	—	—	—	—	—	444
—	—	—	—	—	(2,988)	—	—	(11,691)
(270)	(16)	134	(51)	(126)	518	19	(35)	(2,175)
—	—	—	—	—	—	—	—	(17,617)
(278)	(38)	8	(21)	(37)	—	—	—	(430)
—	—	—	16	—	(1,005)	—	—	(3,295)
(406)	478	15	10	(143)	(843)	(106)	235	3,765
—	54	—	—	—	65	—	—	616
—	—	—	—	—	(851)	—	—	6,207
\$ 548	\$ 11,348	\$ 462	\$ 12	\$ 783	\$ (1,448)	\$ (316)	\$ 430	\$ (24,235)
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\$ —	\$ 8,771	\$ (324)	\$ —	\$ —	\$ —	\$ (28)	\$ —	\$ 8,419
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 0	\$ 8,771	\$ (324)	\$ 0	\$ 0	\$ 0	\$ (28)	\$ 0	\$ 10,696

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STATE OF UTAH

TRUST AND AGENCY FUNDS

The Trust and Agency Funds

are fiduciary in nature and are maintained to account for assets held by the State acting in the capacity as trustee or agent.

Pension Trust Funds

These funds are used to account for the activities of the Public Employees Retirement Systems.

Investment Trust Fund

This fund is used to account for the investments related to external participants in the Utah State Public Treasurer's Investment Fund.

Nonexpendable Trust Fund, Trust Lands

This fund accounts for land grants and the sale of such lands received from the federal *Enabling Act*. The principal in the fund is perpetual, with the earnings used to support state education.

Expendable Trust Funds:

Unemployment Compensation Trust

This fund pays claims for unemployment to eligible recipients and is funded through employer contributions, employer reimbursements, and federal grants.

Deferred Compensation 457 Plan

This fund accounts for the Deferred Compensation 457 Plan under the Internal Revenue Code, which is administered by the Public Employees Retirement Systems.

Employers' Reinsurance Trust

This fund provides compensation to individuals injured on the job where an employer is not insured or when an injury

is of a permanent nature and workers' compensation benefits have expired. Funds received are from insurance premiums and court ordered penalties.

Utah Navajo Trust Fund

This fund receives oil royalties, operating, and other trust revenues. Funds received are used for the health, education, and general welfare of the Utah Navajo Indians.

Restricted Trust

This is made up of various small individual funds created to receive and disburse funds in accordance with applicable law and trust agreements.

Agency Funds:

Taxes and Social Security

This fund is used to account for federal and state withholding and social security taxes on the State's payroll.

County and Local Collections

This fund receives and disburses various taxes collected by the State on behalf of county and local governments.

State Courts

This fund receives and disburses various fines and forfeitures collected by the State Courts on behalf of state and local agencies.

Deposits, Suspense, and Miscellaneous

This is made up of small individual funds set up to account for various receipts and disbursements.

STATE OF UTAH

COMBINING BALANCE SHEET TRUST AND AGENCY FUNDS

June 30, 2000

(Expressed in Thousands)

	Pension Trust Funds	Investment Trust Fund	Non- expendable Trust Fund
	State Retirement Systems	Public Treasurer's Investment Fund	Trust Lands
Assets			
Cash and Cash Equivalents	\$ 265,401	\$ 93,056	\$ 20,345
Investments	15,453,407	2,535,212	321,712
Receivables:			
Accounts	155,386	—	11,348
Accrued Interest	—	36,484	756
Accrued Premium Taxes	—	—	—
Due From Other Funds	—	—	3,841
Land	1,779	—	4,605
Buildings and Improvements	10,026	—	—
Machinery and Equipment	4,279	—	—
Accumulated Depreciation	(6,742)	—	—
Total Assets	<u>\$ 15,883,536</u>	<u>\$ 2,664,752</u>	<u>\$ 362,607</u>
Liabilities and Fund Balances			
Liabilities:			
Vouchers Payable	\$ 126,871	\$ —	\$ —
Securities Lending Liability	1,411,474	—	—
Deposits	—	—	—
Due to Other Funds	—	—	—
Due to Other Individuals or Groups	—	—	—
Due to Other Taxing Units	—	—	—
Deferred Revenue	—	—	—
Leave/Postemployment Benefits	1,659	—	—
Policy Claim Liabilities/Insurance Reserves	49,692	—	—
Total Liabilities	<u>1,589,696</u>	<u>0</u>	<u>0</u>
Fund Balances:			
Reserved:			
Reserved for Employees' Retirement System	14,293,840	—	—
Reserved for External Investment Fund Participants	—	2,655,759	—
Reserved for Investment Fund Participants – Undistributed			
Reserves and Unrealized Gains/Losses	—	8,993	—
Reserved State Education	—	—	362,607
Reserved for Unemployment Compensation Benefits	—	—	—
Reserved for Employee Deferred Compensation	—	—	—
Reserved for Utah Navajo Indian Tribe	—	—	—
Reserved by Statute	—	—	—
Total Reserved	<u>14,293,840</u>	<u>2,664,752</u>	<u>362,607</u>
Unreserved Undesignated	—	—	—
Total Fund Balances	<u>14,293,840</u>	<u>2,664,752</u>	<u>362,607</u>
Total Liabilities and Fund Balances	<u>\$ 15,883,536</u>	<u>\$ 2,664,752</u>	<u>\$ 362,607</u>
Participant Account Balance Net Asset Valuation Factor		<u>1.000023</u>	

Expendable Trust Funds	Agency Funds	Total June 30, 2000
\$ 659,967	\$ 64,263	\$ 1,103,032
381,451	278	18,692,060
7,685	1	174,420
144	—	37,384
6,179	—	6,179
141	5,803	9,785
—	—	6,384
—	—	10,026
—	—	4,279
—	—	(6,742)
\$ 1,055,567	\$ 70,345	\$ 20,036,807
\$ 18,879	\$ —	\$ 145,750
—	—	1,411,474
39	—	39
5,409	—	5,409
—	21,487	21,487
—	48,858	48,858
958	—	958
—	—	1,659
413,099	—	462,791
438,384	70,345	2,098,425
—	—	14,293,840
—	—	2,655,759
—	—	8,993
—	—	362,607
623,304	—	623,304
234,988	—	234,988
13,756	—	13,756
75,221	—	75,221
947,269	0	18,268,468
(330,086)	—	(330,086)
617,183	0	17,938,382
\$ 1,055,567	\$ 70,345	\$ 20,036,807

STATE OF UTAH

COMBINING STATEMENT OF PLAN NET ASSETS DEFINED BENEFIT PENSION PLANS AND OTHER PENSION TRUST FUNDS

June 30, 2000

(Expressed in Thousands)

	Contributory System	Non-contributory System	Public Safety System	Fire-fighters System
Assets				
Cash and Cash Equivalents	\$ 20,935	\$ 205,201	\$ 25,634	\$ 10,829
Receivables:				
Member Contributions	377	—	143	257
Employer Contributions	552	18,397	1,651	6
Court Fees and Fire Insurance Premiums	—	—	—	—
Investments	10,132	99,324	12,401	5,241
Total Receivables	11,061	117,721	14,195	5,504
Investments:				
Bonds	234,169	2,295,538	286,602	121,117
Equity Investments	712,121	6,980,825	871,570	368,321
Venture Capital	80,602	790,130	98,648	41,689
Real Estate	94,027	921,732	115,079	48,632
Mortgage Loans	291	2,851	355	151
Investment Contracts	—	—	—	—
Total Investments	1,121,210	10,991,076	1,372,254	579,910
Fixed Assets:				
Land	141	1,380	172	72
Buildings and Improvements	794	7,776	971	409
Machinery and Equipment	339	3,319	414	175
Accumulated Depreciation	(534)	(5,229)	(653)	(275)
Total Fixed Assets	740	7,246	904	381
Total Assets	1,153,946	11,321,244	1,412,987	596,624
Liabilities				
Vouchers Payable	9,662	94,714	11,825	4,997
Leave/Postemployment Benefits	131	1,288	160	68
Securities Lending Liability	109,719	1,075,564	134,286	56,749
Insurance Reserves	3,919	38,577	4,796	2,027
Total Liabilities	123,431	1,210,143	151,067	63,841
Fund Balances				
Employee Deferred Compensation	—	—	—	—
Reserved For Pension Benefits	1,030,515	10,111,101	1,261,920	532,783
Total Fund Balances	\$ 1,030,515	\$ 10,111,101	\$ 1,261,920	\$ 532,783

Judges System	Governors and Legislative Pension Plan	Deferred Compensation 401(k) Plan	Total June 30, 2000
\$ 1,743	\$ 248	\$ 811	\$ 265,401
—	—	—	777
61	—	—	20,667
184	—	—	184
843	120	5,697	133,758
<u>1,088</u>	<u>120</u>	<u>5,697</u>	<u>155,386</u>
19,486	2,766	338,143	3,297,821
59,258	8,409	903,552	9,904,056
6,707	952	—	1,018,728
7,824	1,110	—	1,188,404
24	3	—	3,675
—	—	40,723	40,723
<u>93,299</u>	<u>13,240</u>	<u>1,282,418</u>	<u>15,453,407</u>
12	2	—	1,779
66	10	—	10,026
28	4	—	4,279
(44)	(7)	—	(6,742)
<u>62</u>	<u>9</u>	<u>0</u>	<u>9,342</u>
<u>96,192</u>	<u>13,617</u>	<u>1,288,926</u>	<u>15,883,536</u>
804	114	4,755	126,871
11	1	—	1,659
9,130	1,296	24,730	1,411,474
326	47	—	49,692
<u>10,271</u>	<u>1,458</u>	<u>29,485</u>	<u>1,589,696</u>
—	—	1,259,441	1,259,441
<u>85,921</u>	<u>12,159</u>	<u>—</u>	<u>13,034,399</u>
<u>\$ 85,921</u>	<u>\$ 12,159</u>	<u>\$ 1,259,441</u>	<u>\$ 14,293,840</u>

STATE OF UTAH

COMBINING BALANCE SHEET EXPENDABLE TRUST FUNDS

June 30, 2000

(Expressed in Thousands)

	Unemployment Compensation Trust	Deferred Compensation 457 Plan	Employers' Reinsurance Trust	Utah Navajo Trust	Restricted Trust	Total June 30, 2000
Assets						
Cash and Cash Equivalents	\$ 625,520	\$ 213	\$ 7,496	\$ 1,129	\$ 25,609	\$ 659,967
Investments	39	240,832	12,857	11,796	115,927	381,451
Receivables:						
Accounts	4,393	—	—	1,471	1,821	7,685
Accrued Interest	—	—	48	49	47	144
Accrued Premiums Taxes	—	—	5,861	—	318	6,179
Due From Other Funds	—	—	—	119	22	141
Total Assets	<u><u>\$ 629,952</u></u>	<u><u>\$ 241,045</u></u>	<u><u>\$ 26,262</u></u>	<u><u>\$ 14,564</u></u>	<u><u>\$ 143,744</u></u>	<u><u>\$ 1,055,567</u></u>
Liabilities and Fund Balances						
Liabilities:						
Vouchers Payable	\$ 2,554	\$ 6,057	\$ 16	\$ 64	\$ 10,188	\$ 18,879
Deposits	39	—	—	—	—	39
Due to Other Funds	3,156	—	2	86	2,165	5,409
Deferred Revenue	—	—	—	658	300	958
Policy Claim Liabilities	899	—	356,330	—	55,870	413,099
Total Liabilities	<u><u>6,648</u></u>	<u><u>6,057</u></u>	<u><u>356,348</u></u>	<u><u>808</u></u>	<u><u>68,523</u></u>	<u><u>438,384</u></u>
Fund Balances:						
Reserved:						
Reserved for Unemployment						
Compensation Benefits	623,304	—	—	—	—	623,304
Reserved for Employee						
Deferred Compensation	—	234,988	—	—	—	234,988
Reserved for Utah						
Navajo Indian Tribe	—	—	—	13,756	—	13,756
Reserved by Statute	—	—	—	—	75,221	75,221
Total Reserved	<u><u>623,304</u></u>	<u><u>234,988</u></u>	<u><u>0</u></u>	<u><u>13,756</u></u>	<u><u>75,221</u></u>	<u><u>947,269</u></u>
Unreserved Undesignated	—	—	(330,086)	—	—	(330,086)
Total Fund Balances	<u><u>623,304</u></u>	<u><u>234,988</u></u>	<u><u>(330,086)</u></u>	<u><u>13,756</u></u>	<u><u>75,221</u></u>	<u><u>617,183</u></u>
Total Liabilities and Fund Balances	<u><u>\$ 629,952</u></u>	<u><u>\$ 241,045</u></u>	<u><u>\$ 26,262</u></u>	<u><u>\$ 14,564</u></u>	<u><u>\$ 143,744</u></u>	<u><u>\$ 1,055,567</u></u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES EXPENDABLE TRUST FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Unemployment Compensation Trust	Deferred Compensation 457 Plan	Employers' Reinsurance Trust	Utah Navajo Trust	Restricted Trust	Total June 30, 2000
Revenues:						
Federal Contracts and Grants	\$ 2,287	\$ —	\$ —	\$ —	\$ 4,448	\$ 6,735
Investment Income	41,134	31,340	741	736	6,689	80,640
Premiums/Employer Taxes	84,140	—	26,828	—	5,707	116,675
Plan/Participant Contributions	—	6,856	—	—	—	6,856
Miscellaneous	—	—	9	1,897	43,522	45,428
Total Revenues	<u>127,561</u>	<u>38,196</u>	<u>27,578</u>	<u>2,633</u>	<u>60,366</u>	<u>256,334</u>
Expenditures:						
General Government	—	—	—	—	18,703	18,703
Human Services/Claims	—	—	90,187	—	6,046	96,233
Health and Environmental Quality	—	—	—	—	17,600	17,600
Higher Education	—	—	—	—	204	204
Natural Resources	—	—	—	—	1,631	1,631
Business, Labor, and Agriculture	—	—	—	—	5,781	5,781
Community and Economic Development	—	—	—	2,202	151	2,353
Employment	113,844	—	—	—	—	113,844
Public Education	—	—	—	—	562	562
Plan Distributions	—	13,990	—	—	—	13,990
Plan Administration	—	505	—	—	—	505
Total Expenditures	<u>113,844</u>	<u>14,495</u>	<u>90,187</u>	<u>2,202</u>	<u>50,678</u>	<u>271,406</u>
Excess of Revenues Over Expenditures	<u>13,717</u>	<u>23,701</u>	<u>(62,609)</u>	<u>431</u>	<u>9,688</u>	<u>(15,072)</u>
Other Financing Sources (Uses):						
Operating Transfers In	—	—	—	—	348	348
Operating Transfers Out	—	—	(205)	—	(11,547)	(11,752)
Total Other Financing (Uses)	<u>0</u>	<u>0</u>	<u>(205)</u>	<u>0</u>	<u>(11,199)</u>	<u>(11,404)</u>
Excess Revenues and Other Sources Over Expenditures and Other Uses	13,717	23,701	(62,814)	431	(1,511)	(26,476)
Beginning Fund Balances	609,587	211,287	(267,272)	13,325	75,500	642,427
Residual Equity Transfers	—	—	—	—	1,232	1,232
Ending Fund Balances	<u>\$ 623,304</u>	<u>\$ 234,988</u>	<u>\$ (330,086)</u>	<u>\$ 13,756</u>	<u>\$ 75,221</u>	<u>\$ 617,183</u>

STATE OF UTAH

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ALL AGENCY FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
TAXES AND SOCIAL SECURITY				
Assets				
Cash and Investments	\$ 1,847	\$ 214,273	\$ 214,141	\$ 1,979
Total Assets	<u><u>\$ 1,847</u></u>	<u><u>\$ 214,273</u></u>	<u><u>\$ 214,141</u></u>	<u><u>\$ 1,979</u></u>
Liabilities				
Due to Other Taxing Units	\$ 1,847	\$ 150	\$ 18	\$ 1,979
Total Liabilities	<u><u>\$ 1,847</u></u>	<u><u>\$ 150</u></u>	<u><u>\$ 18</u></u>	<u><u>\$ 1,979</u></u>
COUNTY AND LOCAL COLLECTIONS FUND				
Assets				
Cash and Investments	\$ 72,539	\$ 780,736	\$ 815,505	\$ 37,770
Due From Other Funds	3,100	60,873	58,273	5,700
Total Assets	<u><u>\$ 75,639</u></u>	<u><u>\$ 841,609</u></u>	<u><u>\$ 873,778</u></u>	<u><u>\$ 43,470</u></u>
Liabilities				
Due to Other Individuals or Groups	\$ 2,255	\$ 375	\$ 1,215	\$ 1,415
Due to Other Taxing Units	73,384	38,098	69,427	42,055
Total Liabilities	<u><u>\$ 75,639</u></u>	<u><u>\$ 38,473</u></u>	<u><u>\$ 70,642</u></u>	<u><u>\$ 43,470</u></u>
STATE COURTS FUND				
Assets				
Cash and Investments	\$ 17,212	\$ 24,332	\$ 26,730	\$ 14,814
Total Assets	<u><u>\$ 17,212</u></u>	<u><u>\$ 24,332</u></u>	<u><u>\$ 26,730</u></u>	<u><u>\$ 14,814</u></u>
Liabilities				
Due to Other Individuals or Groups	\$ 16,531	\$ —	\$ 2,244	\$ 14,287
Due to Other Taxing Units	681	4,561	4,715	527
Total Liabilities	<u><u>\$ 17,212</u></u>	<u><u>\$ 4,561</u></u>	<u><u>\$ 6,959</u></u>	<u><u>\$ 14,814</u></u>

Continues

	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
DEPOSITS, SUSPENSE, AND MISCELLANEOUS				
Assets				
Cash and Investments	\$ 8,238	\$ 116,120	\$ 114,380	\$ 9,978
Receivables:				
Accounts	—	52	51	1
Due From Other Funds	138	4,482	4,517	103
Total Assets	<u>\$ 8,376</u>	<u>\$ 120,654</u>	<u>\$ 118,948</u>	<u>\$ 10,082</u>
Liabilities				
Due to Other Individuals or Groups	\$ 3,829	\$ 9,200	\$ 7,244	\$ 5,785
Due to Other Taxing Units	4,547	16,903	17,153	4,297
Total Liabilities	<u>\$ 8,376</u>	<u>\$ 26,103</u>	<u>\$ 24,397</u>	<u>\$ 10,082</u>
TOTAL ASSETS AND LIABILITIES — ALL AGENCY FUNDS				
Assets				
Cash and Investments	\$ 99,836	\$ 1,135,461	\$ 1,170,756	\$ 64,541
Receivables:				
Accounts	—	52	51	1
Due From Other Funds	3,238	65,355	62,790	5,803
Total Assets	<u>\$ 103,074</u>	<u>\$ 1,200,868</u>	<u>\$ 1,233,597</u>	<u>\$ 70,345</u>
Liabilities				
Due to Other Individuals or Groups	\$ 22,615	\$ 9,575	\$ 10,703	\$ 21,487
Due to Other Taxing Units	80,459	59,712	91,313	48,858
Total Liabilities	<u>\$ 103,074</u>	<u>\$ 69,287</u>	<u>\$ 102,016</u>	<u>\$ 70,345</u>

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STATE OF UTAH

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group

is a self-balancing set of accounts used to account for the State's "general government" fixed assets.

STATE OF UTAH

SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

June 30, 2000

(Expressed in Thousands)

Function and Activity	Land	Buildings and Improvements	Equipment	Total General Fixed Assets June 30, 2000
General Government:				
Control:				
Legislative	\$ —	\$ —	\$ 835	\$ 835
Executive	—	—	1,444	1,444
Judicial	<u>17,122</u>	<u>136,223</u>	<u>12,123</u>	<u>165,468</u>
Total Control	<u>17,122</u>	<u>136,223</u>	<u>14,402</u>	<u>167,747</u>
Government Operations:				
Administrative Services (A)	24,502	134,343	13,273	172,118
Tax Commission	1,278	12,612	26,399	40,289
Workforce Services	4,298	32,923	3,926	41,147
Total Government Operations	<u>30,078</u>	<u>179,878</u>	<u>43,598</u>	<u>253,554</u>
Total General Government	<u>47,200</u>	<u>316,101</u>	<u>58,000</u>	<u>421,301</u>
Business, Labor, and Agriculture:				
Agriculture	172	9,640	2,337	12,149
Commerce	—	—	1,671	1,671
Financial Institutions	—	—	320	320
Labor Commission	—	—	545	545
Insurance Department	—	—	411	411
Public Service Commission	—	—	97	97
Total Business, Labor, and Agriculture	<u>172</u>	<u>9,640</u>	<u>5,381</u>	<u>15,193</u>
Natural Resources	74,925	100,256	15,068	190,249
Higher Education	—	—	202	202
Public Education	1,902	75,760	24,015	101,677
Human Services	8,635	132,415	6,155	147,205
Corrections	842	170,296	10,532	181,670
Health	31	10,825	10,744	21,600
Public Safety	3,590	27,303	16,553	47,446
Transportation	20,530	82,114	94,016	196,660
Community and Economic Development	75	11,931	2,727	14,733
Utah Navajo Trust Fund	<u>264</u>	<u>3,612</u>	<u>138</u>	<u>4,014</u>
Total General Fixed Assets				
Allocated to Functions	<u>\$ 158,166</u>	<u>\$ 940,253</u>	<u>\$ 243,531</u>	<u>\$ 1,341,950</u>
Construction-In-Progress				30,284
Total General Fixed Assets				<u>\$ 1,372,234</u>

(A) Administrative Services' assets include the general buildings and land of the State.

STATE OF UTAH

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

Function and Activity	General Fixed Assets June 30, 1999	Additions	Retirements	General Fixed Assets June 30, 2000
General Government:				
Control:				
Legislative	\$ 785	\$ 58	\$ 8	\$ 835
Executive	2,378	187	1,121	1,444
Judicial	154,431	11,117	80	165,468
Total Control	<u>157,594</u>	<u>11,362</u>	<u>1,209</u>	<u>167,747</u>
Government Operations:				
Administrative Services (A)	184,701	39,308	51,891	172,118
Tax Commission	41,385	1,250	2,346	40,289
Workforce Services	41,162	1,824	1,839	41,147
Total Government Operations	<u>267,248</u>	<u>42,382</u>	<u>56,076</u>	<u>253,554</u>
Total General Government	<u>424,842</u>	<u>53,744</u>	<u>57,285</u>	<u>421,301</u>
Business, Labor, and Agriculture:				
Agriculture	12,004	386	241	12,149
Commerce	1,628	43	—	1,671
Financial Institutions	320	—	—	320
Labor Commission	1,074	36	565	545
Insurance Department	442	197	228	411
Public Service Commission	97	—	—	97
Total Business, Labor, and Agriculture	<u>15,565</u>	<u>662</u>	<u>1,034</u>	<u>15,193</u>
Natural Resources	175,746	22,525	8,022	190,249
Higher Education	224	28	50	202
Public Education	111,019	(4,056)	5,286	101,677
Human Services	130,602	19,206	2,603	147,205
Corrections	181,832	2,726	2,888	181,670
Health	23,526	2,267	4,193	21,600
Public Safety	63,728	2,194	18,476	47,446
Transportation	199,616	29,569	32,525	196,660
Community and Economic Development	14,063	737	67	14,733
Utah Navajo Trust Fund	1,256	2,758	—	4,014
Total General Fixed Assets				
Allocated to Functions	1,342,019	132,360	132,429	1,341,950
Construction-In-Progress (B)	53,560	37,127	60,403	30,284
Total General Fixed Assets	<u>\$ 1,395,579</u>	<u>\$ 169,487</u>	<u>\$ 192,832</u>	<u>\$ 1,372,234</u>

(A) Administrative Services' assets include the general buildings and land of the State.

(B) Retirements of Construction-In-Progress are transferred as additions to Land and Buildings.

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STATE OF UTAH

COMPONENT UNITS

The Component Units

are organizations which are legally separate from the State of Utah for which the State is financially accountable, or for which the nature and significance of their relationship with the State are such that exclusion would cause the State's financial statements to be misleading or incomplete. They are presented here in two separate reporting groups: College and University Funds and Proprietary Fund Types.

College and University Funds:

College and University Funds

These funds are maintained to account for the operations of public institutions of higher education. These institutions maintain their own financial records which are not a part of the central accounting system of the State. The four universities and five colleges that make up the institutions of higher education are:

University of Utah
Utah State University
Weber State University
Southern Utah University
Salt Lake Community College
Utah Valley State College
Dixie College
College of Eastern Utah
Snow College

Proprietary Fund Types:

Housing Finance Agency

The Agency was created by the Legislature in 1975 to provide an alternative source of funding for home mortgages, particularly for lower income families. The Agency is funded entirely through the issuance of bonds, which are repaid from the interest and principal payments made on mortgages.

Workers' Compensation Fund

This fund is a nonprofit quasi-governmental corporation. It was established by the Legislature in 1917 to provide workers' compensation insurance to Utah employers at the lowest possible cost, while maintaining an actuarially sound insurance operation. The Fund insures private and

governmental entities. The Fund is owned by the policyholders, and all funding comes from the premiums paid by them for the insurance.

Technology Finance Corporation

The Corporation was authorized by the Utah Technology and Innovation Act and was incorporated as a nonprofit corporation in 1983. The purpose of the Corporation is to encourage and assist in the development, promotion, and growth of technological and innovative emerging and developing small businesses throughout the State of Utah. Funding is by grants, earnings from other sources, and from state appropriations.

Comprehensive Health Insurance Pool

The Pool was created by the Legislature in 1990 as a nonprofit quasi-governmental entity to provide access to health insurance coverage for residents of the State who are considered uninsurable. Ongoing operating costs are recovered through premium charges supplemented with appropriations from the General Fund.

Heber Valley Historic Railroad Authority

The Authority was created by the Legislature in 1992. Its purpose is to operate, maintain, improve, and provide for a scenic and historic railway in and around the Heber Valley in Wasatch County. Operations are funded primarily through user charges.

Utah Science Center Authority

The Authority was created by the Legislature in 1993 to provide a means to foster the development of science, arts, tourism, cultural, and educational facilities in order to further the welfare of the citizens of the State and its economic growth. Operations may be funded by grants, the issuance of bonds, and from state appropriations.

Utah State Fair Corporation

The Corporation was created by the Legislature in 1995 to operate the State Fair Park and conduct the Utah State Fair and other expositions and entertainment events. Operations are funded by admissions, rentals, donations, and from state appropriations.

STATE OF UTAH

COMBINING BALANCE SHEET

COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

June 30, 2000

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Assets				
Cash and Cash Equivalents	\$ 11,926	\$ 2,805	\$ —	\$ 123
Investments	668,360	155,408	68,487	20,070
Receivables:				
Accounts	142,638	29,145	3,155	11,261
Notes	51,250	11,099	7,087	2,314
Accrued Interest	5,176	233	641	194
Due From Primary Government	327	—	—	—
Inventories	18,382	3,624	1,680	930
Prepaid Items	22,652	1,428	1,715	2,981
Land	17,604	8,722	7,213	7,548
Buildings and Improvements	794,378	299,383	145,767	94,139
Machinery and Equipment	519,977	133,890	47,704	20,959
Accumulated Depreciation	(12,076)	—	—	—
Construction-In-Progress	260,681	5,244	2,568	15,334
Total Assets	<u>\$ 2,501,275</u>	<u>\$ 650,981</u>	<u>\$ 286,017</u>	<u>\$ 175,853</u>
Liabilities and Fund Balances				
Liabilities:				
Vouchers Payable	\$ 35,151	\$ 12,138	\$ 845	\$ 2,173
Contracts Payable	53,049	485	136	225
Accrued Liabilities	40,459	13,785	330	115
Deposits	40,252	6,755	—	94
Due to Primary Government	17,733	1,494	90	157
Due to Other Individuals or Groups	3,736	4,387	1,216	57
Deferred Revenue	35,938	5,477	4,592	4,336
Notes Payable	17,016	2,881	—	1,863
Revenue Bonds Payable	230,081	29,795	7,255	9,090
Leave/Postemployment Benefits	23,698	12,815	4,360	1,941
Total Liabilities	<u>497,113</u>	<u>90,012</u>	<u>18,824</u>	<u>20,051</u>
Fund Balances:				
Investment in Fixed Assets	1,255,649	414,018	194,887	111,682
Reserved for:				
Restricted Fund Balances	292,472	73,060	35,284	31,789
Endowment and Similar Funds	226,681	38,176	19,742	4,688
Unreserved:				
Designated	229,360	35,715	5,141	7,643
Undesignated	—	—	12,139	—
Total Fund Balances	<u>2,004,162</u>	<u>560,969</u>	<u>267,193</u>	<u>155,802</u>
Total Liabilities and Fund Balances	<u>\$ 2,501,275</u>	<u>\$ 650,981</u>	<u>\$ 286,017</u>	<u>\$ 175,853</u>

Salt Lake Community College	Utah Valley State College	Dixie College	College of Eastern Utah	Snow College	Total June 30, 2000
\$ 461 53,423	\$ — 48,901	\$ 922 23,446	\$ 101 14,531	\$ 294 10,333	\$ 16,632 1,062,959
11,370	26,335	4,307	2,176	2,406	232,793
3,829	1,686	623	—	75	77,963
225	—	3	21	—	6,493
—	—	—	25	—	352
2,694	1,236	630	392	363	29,931
1,113	7,342	324	170	27	37,752
8,929	4,395	5,234	983	1,074	61,702
102,651	99,172	58,087	39,663	49,150	1,682,390
39,038	15,982	6,384	14,469	11,394	809,797
—	—	—	—	—	(12,076)
15,866	8,993	82	136	12,451	321,355
<u>\$ 239,599</u>	<u>\$ 214,042</u>	<u>\$ 100,042</u>	<u>\$ 72,667</u>	<u>\$ 87,567</u>	<u>\$ 4,328,043</u>
\$ 1,507 493	\$ 1,204 2,007	\$ 1,121 537	\$ 658 —	\$ 530 —	\$ 55,327 56,932
2,696	2,140	365	369	—	60,259
277	201	47	26	238	47,890
113	140	3	1,758	543	22,031
—	—	36	24	—	9,456
3,995	3,301	693	295	388	59,015
—	2,708	6,315	3,174	—	33,957
12,655	25,871	2,420	1,165	—	318,332
3,204	2,012	354	1,297	942	50,623
<u>24,940</u>	<u>39,584</u>	<u>11,891</u>	<u>8,766</u>	<u>2,641</u>	<u>713,822</u>
153,192	116,743	61,052	49,108	73,483	2,429,814
26,572	19,765	9,247	2,640	5,146	495,975
—	4,830	12,516	13,536	2,938	323,107
28,596 6,299	23,441 9,679	2,474 2,862	— (1,383)	1,207 2,152	333,577 31,748
<u>214,659</u>	<u>174,458</u>	<u>88,151</u>	<u>63,901</u>	<u>84,926</u>	<u>3,614,221</u>
<u><u>\$ 239,599</u></u>	<u><u>\$ 214,042</u></u>	<u><u>\$ 100,042</u></u>	<u><u>\$ 72,667</u></u>	<u><u>\$ 87,567</u></u>	<u><u>\$ 4,328,043</u></u>

STATE OF UTAH

COMBINING STATEMENT OF CHANGES IN FUND BALANCES COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Revenues and Other Additions:				
Unrestricted Educational and General Revenues	\$ 359,847	\$ 81,854	\$ 36,073	\$ 22,373
Auxiliary Enterprises Revenues	57,721	26,571	12,419	5,664
Hospital Sales and Services	326,214	—	—	—
Foundations and Institutes	130,336	—	—	3,132
Tuition and Fees — Restricted	11,220	13,209	1,570	194
Private Gifts, Grants, and Contracts	149,053	35,663	9,944	3,040
Governmental Grants and Contracts	176,812	94,216	12,793	31,085
Federal Appropriations	—	4,336	—	—
Investment and Endowment Income	53,802	6,341	3,264	404
Interest on Loans Receivable	683	255	158	71
Expended for Plant Facilities (including \$88,915 from current funds).....	200,967	35,755	5,491	3,301
Retirement of Indebtedness (including \$869 from current funds).....	20,261	3,646	656	2,123
Other	3,276	3,312	84	263
Total Revenues and Other Additions	1,490,192	305,158	82,452	71,650
Expenditures and Other Deductions:				
Educational and General Expenditures	826,996	301,250	98,878	55,529
Auxiliary Enterprises Expenditures	50,332	26,263	14,234	5,611
Hospital Expenditures	333,915	—	—	—
Foundations and Institutes	114,527	—	—	1,785
Indirect Costs Recovered	41,564	13,966	191	276
Refunded to Grantors	—	20	2	—
Loan Cancellations and Write-Offs	978	209	(68)	94
Administrative and Collection Costs	33	1,372	—	—
Expended for Plant Facilities (including noncapitalized expenditures of \$10,884)	143,381	17,793	5,424	2,029
Retirement of Indebtedness	20,261	2,777	656	2,123
Interest on Indebtedness	14,311	1,782	372	580
Increase in Debt	—	1,197	—	—
Disposal of Plant Facilities	14,163	5,473	4,013	1,475
Other	280	2,524	—	—
Total Expenditures and Other Deductions	1,560,741	374,626	123,702	69,502
Transfers Among Funds:				
Operating Transfers In from Primary Government	190,632	114,970	50,610	22,794
Net Increase (Decrease) in Fund Balances	120,083	45,502	9,360	24,942
Beginning Fund Balances	1,884,079	515,467	257,833	130,860
Residual Equity Transfers	—	—	—	—
Ending Fund Balances	\$ 2,004,162	\$ 560,969	\$ 267,193	\$ 155,802

Salt Lake Community College	Utah Valley State College	Dixie College	College of Eastern Utah	Snow College	Total June 30, 2000
\$ 30,720	\$ 37,161	\$ 8,486	\$ 4,710	\$ 7,079	\$ 588,303
10,058	10,876	2,513	2,738	1,703	130,263
—	—	—	—	—	326,214
1,140	3,807	1,226	22	—	139,663
2,950	2,020	562	310	330	32,365
8,757	1,185	2,800	1,646	323	212,411
17,755	45,305	6,076	6,270	5,804	396,116
—	—	—	—	—	4,336
475	385	1,647	1,041	168	67,527
79	—	42	12	22	1,322
20,286	8,398	2,036	2,010	3,071	281,315
1,067	1,425	419	216	—	29,813
1,852	136	169	57	57	9,206
<u>95,139</u>	<u>110,698</u>	<u>25,976</u>	<u>19,032</u>	<u>18,557</u>	<u>2,218,854</u>
87,637	83,472	26,848	21,391	26,145	1,528,146
9,307	10,254	2,699	3,204	1,901	123,805
—	—	—	—	—	333,915
198	1,886	2,066	35	—	120,497
116	—	52	98	119	56,382
—	—	—	—	—	22
112	—	41	36	15	1,417
—	5	—	47	2	1,459
18,328	9,516	1,857	1,835	3,121	203,284
1,067	1,425	419	216	—	28,944
814	1,099	491	349	104	19,902
—	—	—	1,875	—	3,072
6,535	15,805	258	381	78	48,181
502	—	292	6	—	3,604
<u>124,616</u>	<u>123,462</u>	<u>35,023</u>	<u>29,473</u>	<u>31,485</u>	<u>2,472,630</u>
47,586	33,219	14,127	11,032	15,079	500,049
<u>18,109</u>	<u>20,455</u>	<u>5,080</u>	<u>591</u>	<u>2,151</u>	<u>246,273</u>
196,550	154,003	83,071	63,310	63,065	3,348,238
—	—	—	—	19,710	19,710
<u>\$ 214,659</u>	<u>\$ 174,458</u>	<u>\$ 88,151</u>	<u>\$ 63,901</u>	<u>\$ 84,926</u>	<u>\$ 3,614,221</u>

STATE OF UTAH

COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES — UNRESTRICTED COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Revenues:				
Educational and General:				
Tuition and Fees	\$ 67,587	\$ 46,665	\$ 31,032	\$ 12,667
Governmental Grants and Contracts	42,079	13,476	1,662	1,412
Private Gifts, Grants, and Contracts	250	10,644	196	4
Investment and Endowment Income	9,771	1,964	1,794	714
Sales and Services of Educational Departments	239,356	7,011	801	7,576
Other	804	2,094	588	—
Total Educational and General Revenues	359,847	81,854	36,073	22,373
Hospital Sales and Services	326,214	—	—	—
Auxiliary Enterprises Revenues	57,721	26,571	12,419	5,664
Total Revenues	<u>743,782</u>	<u>108,425</u>	<u>48,492</u>	<u>28,037</u>
Expenditures and Mandatory Transfers:				
Educational and General:				
Instruction	137,188	68,890	42,222	17,496
Research	23,728	3,881	45	—
Public Service	254,671	2,428	382	5,140
Academic Support	47,418	19,753	8,986	3,492
Student Services	12,858	6,775	7,365	5,203
Institution Support	53,466	29,623	12,494	5,605
Operation and Maintenance of Plant	33,985	19,353	7,331	4,275
Student Aid	4,760	7,648	2,417	1,995
Total Educational and General Expenditures	<u>568,074</u>	<u>158,351</u>	<u>81,242</u>	<u>43,206</u>
Hospital Expenditures	333,846	—	—	—
Auxiliary Enterprises Expenditures	49,388	25,884	14,234	5,571
Mandatory Transfers, Net Out (In)	41,858	3,479	—	1,300
Total Expenditures and Mandatory Transfers	<u>993,166</u>	<u>187,714</u>	<u>95,476</u>	<u>50,077</u>
Other Transfers and Additions (Deductions):				
Nonmandatory Transfers, Net	33,570	(137)	(1,270)	(46)
Operating Transfers from Primary Government	163,694	85,192	49,107	22,083
Other	—	(1,800)	—	—
Total Other Transfers and Additions	<u>197,264</u>	<u>83,255</u>	<u>47,837</u>	<u>22,037</u>
Net Increase (Decrease) in Fund Balances	<u>\$ (52,120)</u>	<u>\$ 3,966</u>	<u>\$ 853</u>	<u>\$ (3)</u>

Salt Lake Community College	Utah Valley State College	Dixie College	College of Eastern Utah	Snow College	Total Unrestricted June 30, 2000
\$ 26,344	\$ 29,813	\$ 6,853	\$ 2,736	\$ 4,287	\$ 227,984
—	314	33	98	225	59,299
168	—	13	6	891	12,172
2,563	1,143	461	69	401	18,880
375	5,376	—	426	537	261,458
1,270	515	1,126	1,375	738	8,510
<u>30,720</u>	<u>37,161</u>	<u>8,486</u>	<u>4,710</u>	<u>7,079</u>	<u>588,303</u>
—	—	—	—	—	326,214
10,058	10,876	2,513	2,738	1,703	130,263
<u>40,778</u>	<u>48,037</u>	<u>10,999</u>	<u>7,448</u>	<u>8,782</u>	<u>1,044,780</u>
 35,922	 32,813	 9,373	 6,442	 9,513	 359,859
—	—	—	—	—	27,654
192	130	720	151	279	264,093
5,810	6,928	1,533	1,606	1,725	97,251
8,079	6,982	2,446	1,722	2,670	54,100
10,102	11,166	2,567	2,329	4,016	131,368
9,051	6,254	3,101	1,648	2,804	87,802
1,086	2,658	1,149	1,027	570	23,310
<u>70,242</u>	<u>66,931</u>	<u>20,889</u>	<u>14,925</u>	<u>21,577</u>	<u>1,045,437</u>
—	—	—	—	—	333,846
9,307	10,254	2,699	3,204	1,901	122,442
81	—	509	326	86	47,639
<u>79,630</u>	<u>77,185</u>	<u>24,097</u>	<u>18,455</u>	<u>23,564</u>	<u>1,549,364</u>
 (4,632)	 (1,082)	 (161)	 56	 —	 26,298
44,529	33,219	14,088	10,511	15,032	437,455
96	(503)	—	—	—	(2,207)
<u>39,993</u>	<u>31,634</u>	<u>13,927</u>	<u>10,567</u>	<u>15,032</u>	<u>461,546</u>
<u>\$ 1,141</u>	<u>\$ 2,486</u>	<u>\$ 829</u>	<u>\$ (440)</u>	<u>\$ 250</u>	<u>\$ (43,038)</u>

STATE OF UTAH

COMBINING STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES — RESTRICTED COMPONENT UNITS — COLLEGE AND UNIVERSITY FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	University of Utah	Utah State University	Weber State University	Southern Utah University
Revenues:				
Educational and General:				
Tuition and Fees	\$ 8,544	\$ 6,071	\$ 52	\$ —
Federal Appropriations	—	4,214	—	—
Governmental Grants and Contracts	123,336	74,540	11,844	9,763
Private Gifts, Grants, and Contracts	87,647	20,632	3,275	1,679
Investment and Endowment Income	11,331	1,469	880	193
Sales and Services of Educational Departments	—	5,735	—	—
Other	2,139	1,326	24	—
Total Educational and General Revenues	<u>232,997</u>	<u>113,987</u>	<u>16,075</u>	<u>11,635</u>
Expenditures and Mandatory Transfers:				
Educational and General:				
Instruction	37,979	17,851	519	843
Research	133,219	72,935	873	—
Public Service	52,737	26,118	1,786	4,560
Academic Support	13,821	3,850	2,897	784
Student Services	644	2,181	2,104	380
Institution Support	2,770	3,998	786	59
Operation and Maintenance of Plant	3,209	327	9	28
Student Aid	14,543	16,126	8,604	5,649
Total Educational and General Expenditures	<u>258,922</u>	<u>143,386</u>	<u>17,578</u>	<u>12,303</u>
Hospital Expenditures	69	—	—	—
Auxiliary Enterprises Expenditures	944	379	—	40
Mandatory Transfers, Net Out (In)	(3,259)	—	—	3
Total Expenditures and Mandatory Transfers	<u>256,676</u>	<u>143,765</u>	<u>17,578</u>	<u>12,346</u>
Other Transfers and Additions (Deductions):				
Excess of Restricted Receipts Over				
(Under) Transfers to Revenues	11,842	10,341	340	(186)
Refunded to Grantors	—	(20)	(1)	—
Nonmandatory Transfers, Net	(4,307)	(9,357)	133	208
Operating Transfers from Primary Government	26,938	29,778	1,503	711
Other	—	80	—	—
Total Other Transfers and Additions	<u>34,473</u>	<u>30,822</u>	<u>1,975</u>	<u>733</u>
Net Increase (Decrease) in Fund Balances	<u>\$ 10,794</u>	<u>\$ 1,044</u>	<u>\$ 472</u>	<u>\$ 22</u>

Salt Lake Community College	Utah Valley State College	Dixie College	College of Eastern Utah	Snow College	Total Restricted June 30, 2000
\$ 1,240	\$ —	\$ —	\$ —	\$ 8	\$ 15,915
—	—	—	—	—	4,214
11,961	15,728	4,865	5,009	4,307	261,353
1,027	765	245	936	51	116,257
14	—	294	—	117	14,298
—	—	—	—	—	5,735
95	—	338	—	52	3,974
<u>14,337</u>	<u>16,493</u>	<u>5,742</u>	<u>5,945</u>	<u>4,535</u>	<u>421,746</u>
 5,551	 2,301	 698	 250	 934	 66,926
—	—	—	—	18	207,045
1,372	100	853	1,213	788	89,527
579	1,764	214	784	316	25,009
1,850	3,611	448	1,047	64	12,329
660	1,407	2	261	65	10,008
240	—	51	2	13	3,879
<u>7,142</u>	<u>7,310</u>	<u>3,515</u>	<u>2,909</u>	<u>2,371</u>	<u>68,169</u>
 17,394	 16,493	 5,781	 6,466	 4,569	 482,892
—	—	—	—	—	69
—	—	—	—	—	1,363
—	—	3	—	—	(3,253)
<u>17,394</u>	<u>16,493</u>	<u>5,784</u>	<u>6,466</u>	<u>4,569</u>	<u>481,071</u>
 (234)	 (241)	 (229)	 167	 87	 21,887
—	—	—	—	—	(21)
(113)	(217)	173	10	(13)	(13,483)
3,057	—	39	521	34	62,581
528	—	—	—	—	608
<u>3,238</u>	<u>(458)</u>	<u>(17)</u>	<u>698</u>	<u>108</u>	<u>71,572</u>
<u>\$ 181</u>	<u>\$ (458)</u>	<u>\$ (59)</u>	<u>\$ 177</u>	<u>\$ 74</u>	<u>\$ 12,247</u>

STATE OF UTAH

COMBINING BALANCE SHEET

COMPONENT UNITS — PROPRIETARY FUNDS

June 30, 2000

(Expressed in Thousands)

	Housing Finance Agency	Workers' Compensation	Technology Finance Corporation
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 1,856	\$ 25,534	\$ 7,991
Short-Term Investments	229,481	661,432	—
Receivables:			
Accounts	—	14,760	145
Notes	13,780	—	1,575
Accrued Interest	8,104	10,486	25
Inventories	—	—	—
Prepaid Items	1,900	3,013	—
Total Current Assets	<u>255,121</u>	<u>715,225</u>	<u>9,736</u>
Other Assets:			
Other Investments	123,866	15,700	—
Notes/Mortgages Receivable Due After One Year	891,873	—	5,872
Deferred Charges Due After One Year	15,422	11,455	—
Reinsurance Recoverable	—	28,422	—
Total Other Assets	<u>1,031,161</u>	<u>55,577</u>	<u>5,872</u>
Fixed Assets:			
Land	250	2,062	390
Buildings and Improvements	1,302	6,896	263
Machinery and Equipment	871	10,726	446
Accumulated Depreciation	(913)	(9,709)	(415)
Total Fixed Assets	<u>1,510</u>	<u>9,975</u>	<u>684</u>
Total Assets	<u><u>\$ 1,287,792</u></u>	<u><u>\$ 780,777</u></u>	<u><u>\$ 16,292</u></u>
Liabilities and Fund Equity			
Liabilities:			
Current Liabilities:			
Vouchers Payable	\$ 2,384	\$ 14,630	\$ 154
Accrued Liabilities Due Within One Year	29,213	3,571	—
Deposits	—	7,191	—
Deferred Revenue Due Within One Year	—	16,122	—
Policy Claim Liabilities Due Within One Year	—	48,849	—
Policyholder Dividends Payable	—	10,024	—
Notes Payable Due Within One Year	—	—	165
Revenue Bonds Payable Due Within One Year	91,952	—	—
Total Current Liabilities	<u>123,549</u>	<u>100,387</u>	<u>319</u>
Long-Term Liabilities:			
Accrued Liabilities Due After One Year	2,105	—	—
Policy Claim Liabilities Long-Term Portion	—	421,138	—
Notes Payable Due After One Year	—	—	1,982
Revenue Bonds Payable Due After One Year	1,002,068	—	—
Total Long-Term Liabilities	<u>1,004,173</u>	<u>421,138</u>	<u>1,982</u>
Total Liabilities	<u>1,127,722</u>	<u>521,525</u>	<u>2,301</u>
Fund Equity:			
Contributed Working Capital	—	—	3,192
Retained Earnings	160,070	259,252	10,799
Total Fund Equity	<u>160,070</u>	<u>259,252</u>	<u>13,991</u>
Total Liabilities and Fund Equity	<u><u>\$ 1,287,792</u></u>	<u><u>\$ 780,777</u></u>	<u><u>\$ 16,292</u></u>

Comprehensive Health Insurance	Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2000
\$ 12,354	\$ 20	\$ 22	\$ 1,411	\$ 49,188
—	—	—	515	891,428
50	4	—	32	14,991
—	—	—	—	15,355
—	—	—	—	18,615
—	32	—	—	32
—	—	—	23	4,936
<u>12,404</u>	<u>56</u>	<u>22</u>	<u>1,981</u>	<u>994,545</u>
—	—	—	—	139,566
—	—	—	—	897,745
—	—	—	—	26,877
—	—	—	—	28,422
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,092,610</u>
—	89	—	—	2,791
—	620	—	127	9,208
—	1,168	87	1,231	14,529
—	(399)	(60)	(1,066)	(12,562)
<u>0</u>	<u>1,478</u>	<u>27</u>	<u>292</u>	<u>13,966</u>
<u><u>\$ 12,404</u></u>	<u><u>\$ 1,534</u></u>	<u><u>\$ 49</u></u>	<u><u>\$ 2,273</u></u>	<u><u>\$ 2,101,121</u></u>
\$ 338	\$ 30	\$ —	\$ 47	\$ 17,583
17	26	—	75	32,902
—	40	—	—	7,231
205	—	—	99	16,426
1,033	—	—	—	49,882
—	—	—	—	10,024
—	122	—	—	287
—	—	—	—	91,952
<u>1,593</u>	<u>218</u>	<u>0</u>	<u>221</u>	<u>226,287</u>
—	—	—	—	2,105
—	—	—	—	421,138
—	220	—	—	2,202
—	—	—	—	1,002,068
<u>0</u>	<u>220</u>	<u>0</u>	<u>0</u>	<u>1,427,513</u>
<u>1,593</u>	<u>438</u>	<u>0</u>	<u>221</u>	<u>1,653,800</u>
—	—	—	756	3,948
10,811	1,096	49	1,296	443,373
10,811	1,096	49	2,052	447,321
<u><u>\$ 12,404</u></u>	<u><u>\$ 1,534</u></u>	<u><u>\$ 49</u></u>	<u><u>\$ 2,273</u></u>	<u><u>\$ 2,101,121</u></u>

STATE OF UTAH

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS COMPONENT UNITS — PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Housing Finance Agency	Workers' Compensation	Technology Finance Corporation
Operating Revenues:			
Investment Earnings	\$ 17,961	\$ 20,729	\$ —
Charges for Services/Premiums/Royalties	—	89,439	100
Interest on Notes/Mortgages	57,637	—	1,035
Miscellaneous	3,278	5,559	140
Total Operating Revenues	<u>78,876</u>	<u>115,727</u>	<u>1,275</u>
Operating Expenses:			
Administration	6,048	33,807	1,164
Maintenance	—	—	—
Interest	61,679	—	—
Depreciation	238	1,997	89
Benefit Claims	—	75,654	—
Policyholder Dividends	—	5,303	—
Supplies and Other Miscellaneous	—	—	15
Total Operating Expenses	<u>67,965</u>	<u>116,761</u>	<u>1,268</u>
Total Operating Income (Loss)	<u>10,911</u>	<u>(1,034)</u>	<u>7</u>
Non-Operating Income (Expenses):			
Investment Earnings	—	—	436
Federal Grants	—	—	44
Other Income (Expenses)	—	462	(82)
Total Non-Operating Income (Expenses)	<u>0</u>	<u>462</u>	<u>398</u>
Income (Loss) Before Operating Transfers	<u>10,911</u>	<u>(572)</u>	<u>405</u>
Operating Transfers In from Primary Government	—	—	—
Net Income (Loss)	<u>10,911</u>	<u>(572)</u>	<u>405</u>
Beginning Retained Earnings	149,159	259,824	10,394
Ending Retained Earnings	<u>\$ 160,070</u>	<u>\$ 259,252</u>	<u>\$ 10,799</u>

Comprehensive Health Insurance	Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2000
\$ —	\$ —	\$ —	\$ —	\$ 38,690
3,598	910	10	3,579	97,636
—	—	—	—	58,672
—	—	—	29	9,006
<u>3,598</u>	<u>910</u>	<u>10</u>	<u>3,608</u>	<u>204,004</u>
 456	 598	 26	 2,763	 44,862
—	13	—	547	560
—	27	—	—	61,706
—	76	12	63	2,475
4,780	—	—	—	80,434
—	—	—	—	5,303
51	108	—	539	713
<u>5,287</u>	<u>822</u>	<u>38</u>	<u>3,912</u>	<u>196,053</u>
<u>(1,689)</u>	<u>88</u>	<u>(28)</u>	<u>(304)</u>	<u>7,951</u>
 536	 —	 1	 111	 1,084
—	—	—	—	44
(7)	—	—	(6)	367
<u>529</u>	<u>0</u>	<u>1</u>	<u>105</u>	<u>1,495</u>
<u>(1,160)</u>	<u>88</u>	<u>(27)</u>	<u>(199)</u>	<u>9,446</u>
 4,135	 —	 —	 470	 4,605
2,975	88	(27)	271	14,051
 7,836	 1,008	 76	 1,025	 429,322
<u>\$ 10,811</u>	<u>\$ 1,096</u>	<u>\$ 49</u>	<u>\$ 1,296</u>	<u>\$ 443,373</u>

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS COMPONENT UNITS — PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Housing Finance Agency	Workers' Compensation	Technology Finance Corporation
Increase (Decrease) in Cash and Cash Equivalents:			
Cash Flows from Operating Activities:			
Receipts from Customers/Loan Interest/Fees/Premiums/Royalties	\$ 60,119	\$ 93,684	\$ 1,221
Receipts from Loan Maturities	137,597	—	4,241
Receipts from State Customers	—	4,270	—
Payments to Suppliers/Claims/Grants	(5,498)	(85,533)	(282)
Disbursements for Loans Receivable	(251,486)	—	(5,538)
Payments for Employee Services and Benefits	(2,011)	(24,193)	(636)
Payments of Premium Taxes	—	(8,729)	—
Payments of Policyholder Dividends	—	(20,736)	—
Net Cash Provided (Used) by Operating Activities	<u>(61,279)</u>	<u>(41,237)</u>	<u>(994)</u>
Cash Flows from Noncapital Financing Activities:			
Repayments Under Revolving Loans	—	—	(162)
Receipts from Bonds, Notes, Advances, and Deposits	294,310	—	—
Payments of Bonds, Notes, Advances, and Deposits	(264,389)	—	—
Interest Paid on Bonds, Notes, and Financing Costs	(61,072)	—	(34)
Federal Grants	—	—	63
Operating Transfers In from Primary Government	—	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(31,151)</u>	<u>0</u>	<u>(133)</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Disposition of Capital Assets	—	47	—
Acquisition and Construction of Capital Assets	(253)	(1,705)	(15)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(253)</u>	<u>(1,658)</u>	<u>(15)</u>
Cash Flows from Investing Activities:			
Proceeds from the Sale and Maturity of Investments	534,680	329,151	468
Receipts of Interest and Dividends from Investments	19,955	42,423	5
Payments to Purchase Investments	(461,683)	(311,664)	—
Net Cash Provided (Used) by Investing Activities	<u>92,952</u>	<u>59,910</u>	<u>473</u>
Net Increase (Decrease) in Cash and Cash Equivalents	269	17,015	(669)
Beginning Cash and Cash Equivalents	1,587	8,519	8,660
Ending Cash and Cash Equivalents	<u>\$ 1,856</u>	<u>\$ 25,534</u>	<u>\$ 7,991</u>

Comprehensive Health Insurance	Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2000
\$ 3,631	\$ 909	\$ 10	\$ 3,630	\$ 163,204
—	—	—	—	141,838
—	—	—	—	4,270
(4,983)	(383)	(26)	(2,345)	(99,050)
—	—	—	—	(257,024)
—	(418)	—	(1,493)	(28,751)
—	—	—	—	(8,729)
—	—	—	—	(20,736)
<u>(1,352)</u>	<u>108</u>	<u>(16)</u>	<u>(208)</u>	<u>(104,978)</u>
—	—	—	—	(162)
—	109	—	—	294,419
—	(18)	—	—	(264,407)
—	—	—	—	(61,106)
—	—	—	—	63
<u>4,135</u>	<u>—</u>	<u>—</u>	<u>470</u>	<u>4,605</u>
<u>4,135</u>	<u>91</u>	<u>0</u>	<u>470</u>	<u>(26,588)</u>
—	—	—	—	47
—	(213)	—	(30)	(2,216)
<u>0</u>	<u>(213)</u>	<u>0</u>	<u>(30)</u>	<u>(2,169)</u>
—	—	—	—	864,299
535	—	1	111	63,030
—	—	—	(522)	(773,869)
<u>535</u>	<u>0</u>	<u>1</u>	<u>(411)</u>	<u>153,460</u>
3,318	(14)	(15)	(179)	19,725
9,036	34	37	1,590	29,463
<u>\$ 12,354</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 1,411</u>	<u>\$ 49,188</u>

Continues

STATE OF UTAH

COMBINING STATEMENT OF CASH FLOWS COMPONENT UNITS — PROPRIETARY FUNDS

Continued

For the Fiscal Year Ended June 30, 2000

(Expressed in Thousands)

	Housing Finance Agency	Workers' Compensation	Technology Finance Corporation
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Reconciliation of Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:

Total Operating Income (Loss)	\$ 10,911	\$ (1,034)	\$ 7
Adjustments to Reconcile Total Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Not Requiring Cash	238	1,997	89
Provision for Uncollectible Accounts	—	198	292
Interest Expense for Noncapital and Capital Financing	58,170	—	—
Revenue from Non-Operating Investment and Other Activities	(17,961)	(42,451)	—
Miscellaneous Gains, Losses, and Other Items			
Not Requiring Cash	3,026	21,263	(77)
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable/			
Due From Other Funds	—	(10,367)	(131)
(Increase) Decrease in Accrued Interest/Notes Receivable	(114,285)	893	(1,205)
(Increase) Decrease in Prepaid Items	(1,073)	(818)	3
Decrease) Increase in Vouchers Payable/Accrued			
Liabilities/Due to Other Funds/Dividends Payable	(305)	(17,552)	28
Decrease) Increase in Deferred Revenue/Deposits	—	(226)	—
Decrease) Increase in Policy Claim Liabilities	—	6,860	—
Net Cash Provided (Used) by Operating Activities	<u>\$ (61,279)</u>	<u>\$ (41,237)</u>	<u>\$ (994)</u>

Noncash Investing, Capital, and Financing Activities:

Increase (Decrease) in Fair Market Value of Investments	\$ 1,255	\$ (39,220)	\$ —
Total Noncash Investing, Capital, and Financing Activities	<u>\$ 1,255</u>	<u>\$ (39,220)</u>	<u>\$ 0</u>

Comprehensive Health Insurance	Heber Valley Historic Railroad Authority	Utah Science Center Authority	Utah State Fair Corporation	Total June 30, 2000
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\$ (1,689)	\$ 88	\$ (28)	\$ (304)	\$ 7,951
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—	76	12	63	2,475
—	—	—	—	490
—	—	—	—	58,170
—	—	—	—	(60,412)
—	—	—	—	24,212
(21)	(15)	—	1	(10,533)
—	—	—	—	(114,597)
—	—	—	(14)	(1,902)
273	(41)	—	24	(17,573)
43	—	—	22	(161)
42	—	—	—	6,902
\$ (1,352)	<u>\$ 108</u>	<u>\$ (16)</u>	<u>\$ (208)</u>	<u>\$ (104,978)</u>

\$ —	\$ —	\$ —	\$ —	\$ (37,965)
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (37,965)</u>